



भारत सरकार/Government of India
वित्त मंत्रालय/Minsitry of Finance
आयुक्त सीमाशुल्क का कार्यालय, एनएस-II
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
जवाहरलाल नेहरू सीमाशुल्क भवन
न्हावा शेवा, तालुका -उरण, जिला -रायगढ़, महाराष्ट्र- 400 707
JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-
400707

F. No. SG/Inv-218/23-24/SIIB(X)

Date: 07.01.2026

F. No. CUS/ASS/PTF/23/2025-CEAC

SCN No.: 1821/2025-26/ADC/CEAC/NS-II/CAC/JNCH

DIN No 20260178NT000000D1B4

SHOW CAUSE NOTICE UNDER SECTION 124

Subject: Investigation into mis-declaration and Overvaluation of goods covered under Shipping Bill No. 7077165, 7077172 & 7077180 all dated 29.01.2024 attempted to be Exported by M/s. Jainam Import& Export (IEC-AARFJ8638A)

On the basis of specific intelligence, it was suspected that the Exporter M/s. Jainam Import& Export(IEC-AARFJ8638A) having address at Office no-212, 2nd Floor, Subhshri Arcade, Zakmalad, opposite Shivaji Chowk, Malad(west), Mumbai-400064 (hereinafter referred to as the "Exporter") was attempting to export a consignment of goods declared as "Mens Jeans Pants & Ladies Night dress"(hereinafter called as "the goods") by over-invoicing its value to claim undue export benefits i.e. Drawback & RoSCTL vide 03 Shipping Bills No-7077165, 7077172 & 7077180 all dated 29.01.2024 filed through their Customs Broker M/s. Pavitra Impex (hereinafter referred to as the "CB") from Nhava Sheva port. Thereafter, the said consignment was put on hold vide F.No-SG/Misc-101/21-22/SIIB(X) dated 02.02.2024. The details of the said 03 Shipping Bills are tabulated below:-

Table-I

Sr.No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)
1	7077165 dated 29.01.2024	Mens Jeans Pants(blend)	4241601
2	7077172 dated 29.01.2024	Mens Jeans Pants(blend)	4866181
3	7077180 dated 29.01.2024	Mens Jeans Pants(blend)	2203884
		Ladies Night Dress(MMF)	2541041
		Total(in Rs)=	13852707

2. Subsequently, the goods covered under the subject 03 shipping bills were examined under Panchanama dated 03.02.2024 (RUD-I) in presence of authorized representatives of Exporter i.e. Shri Prabhakar D. Wayadande, G-card of CB M/s Pavithra Impex. During the course of 100% examination, the quantity and marked description was found as declared. However, Representative Sealed Samples (RSS) in triplicate were drawn randomly and were sealed for the purpose of testing of declared description and for valuation through market enquiry also.

3. Immediately, Alert dated 09.02.2024 was inserted against IEC to suspend IGST and other export incentives. Further, RSS of the goods were sent to DYCC, JNCH for testing on 19.02.2024. Further, a letter dated 19.02.2024 followed by reminders letter dated 20.01.2025 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter and its supplier to verify supply chain. In this regard, reply received from the Dy. Commissioner, Division-X, CGST, Mumbai(W), vide their letter dated 13.02.2025 (RUD-V) have interalia replied that:

Physical verification of exporter and its suppliers was conducted on 06.02.2025. During the visit, the Principal Place of Business was found existing. All four firms are being operated from the same premises having address at office No.216, Subhshri Arcade, Jakaria Road, Malad west, Mumbai Suburban, Maharashtra, 400064.

2. On further verification of GSTR-2A/28 and 6STR-3B, it is noticed that they have excess availed Input Tax Credit (ITC) as below:

Sr. no.	Name	GSTIN	Period	Amount
1.	M/s Subhshri Overseas LLP 27AE 8F512 59Q1ZH Rs.2,11,58,5441'	27AE 8F512 59Q1ZH	2020-21 to 2024-25 (upto Dec-2024]	Rs.2,11,58,5441
2.	M/s Gurudev Textile Industries	27AP] PSO248E 1ZV	from 2018-19 to 2023-24	Rs.26,56,1371
3.	M/s Sundesha Textile Exim Co	274MLPS9O9OF1ZF	2018-19 to 2024-25 (upto Dec-2024	Rs.14,79,663/-
4.	M/s Jainam Import and Export Co	27AARFJ8638A1Z2	7021 22 Io 2024-25 (upto Dec-2024	Rs.14,86,9751

On verification of GSTR-I & GSTR-2A/28, it appears that all above taxpayers are involved in Circular trading of Goods. Detailed verification is pending.

This is an interim reply; detailed verification is pending and will be shared once complete.

5. To ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchanama were forwarded to

DYCC, JNCH for testing. The DYCC, JNCH forwarded Test Report No. 163/SIIB(X) dated 26.02.2024. The details of the said DYCC report are tabulated as below:-

Table-II

Item Sr.No. of SB	Description Of Goods	Test results
1	Mens Jeans Pants	RSS is in form of Full pant & is made of woven fabrics composed of cotton 79.95% & polyester of 17.20% i.e blend
2	Ladies Night dress	RSS is in form of dyed printed woven RMG i.e. dress & its fabrics is composed of two ply yarn of spun yarn and filament yarn of polyester & embroidered dyed fabrics is composed of filament yarn of polyester.

6. From the above Table no. II, the goods were found as not declared in terms of exact composition i.e. whether the goods are cotton/blend/MMF etc. However, on being matched with declared drawback/RoSCTL serial number, the classification/benefit serial number of both the items were found as declared & there is no impact on revenue w.r.t above findings of DYCC reports. Thereafter, the investigation moved towards overvaluation angle in order to ascertain undue export benefits claim.

7. Re-determination of Valuation

7.1 Whereas, during 100% examination, it was suspected that “*the goods appears to be mis-declared in terms of value*” owing to the quality of fabrics used, was found inferior in unbranded garments etc, thus, the same appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.2 Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.3 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.4 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be

determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

7.5 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly market enquiry of the goods was conducted on dated 24.02.2024 in the presence of authorized representative of exporter Shri Prabhakar D. Wayadande and the average wholesale price of the goods was re-determined in respect of all subject 03 live shipping bills, thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed at Table-III.

Table-III

Sr No	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Declared PMV (in Rs)	Redetermined PMV as per market enquiry (in Rs)	Redetermined FOB (in Rs)
1	7077165 dated 29.01.2024	Mens Jeans Pants(blend)	4241601	801.68	545	2883535.26
2	7077172 dated 29.01.2024	Mens Jeans Pants(blend)	4866181	801.68	545	3308139
3	7077180 dated 29.01.2024	Mens Jeans Pants(blend)	2203884	801.68	545	1498249.65
		Ladies Night Dress(MMF)	2541041	742.8	300	1026269
		Total(in Rs)	13852707			8716192.91

7.5.1 In light of the DYCC reports and the Market enquiry report dated 24.02.2024 the declared FOB as well as the claimed export incentives are to be re-determined as under:

Table-IV

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Declared PMV (in Rs)	Redetermined PMV as per market enquiry (in Rs)	Redetermined FOB (in Rs)	Declared Drawback (in Rs.)	Redetermined Drawback (in Rs)	Declared ROS CTL	Redetermined ROS CTL
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1	7077165 dated 29.01.2024	Mens Jeans Pants(blend)	4241601	801.68	545	2883535	127248	86506.0577	229471	155999.257
2	7077172 dated 29.01.2024	Mens Jeans Pants(blend)	4866181	801.68	545	3308139	145985	99244.17	263260	178970.32
3	7077180 dated 29.01.2024	Mens Jeans Pants(blend)	2203884	801.68	545	1498250	66116	44947.4895	119230	81055.3061
		Ladies Night Dress(MMF)	2541041	742.8	300	1026269	68608	27709.263	91740	38998.222
		Total(in Rs) =	13852707			8716193	407957	258406.98	703701	455023.105
		**IGST under LUT					Excess(in Rs)=	149550.02		248677.895

8. Past Exports:

In order to investigate past consignments, the data was retrieved from the date of issuance of IEC i.e. 25.04.2024 till 28.02.2025 for M/s. Jainam Import& Export(IEC-AARFJ8638A). However, the Exporter had filed a total No. of 11 Shipping Bills only in past prior from the 03 live shipping bills. During further investigation, ICES data was scrutinized, on perusal of the past Export data, no foreign remittance has been received as per FEMA regulations. The details of the Shipping Bill are as under where no BRC/foreign remittance has been realized yet against this IEC.

Table-V

Sr. No.	SB No.	SB Date (mm/dd/yyyy)	Expected Realization Date(mm/dd/yyyy)	FOB to be Realised	FOB Actually Realised	Drawback Amount	ROSCTL	RoDTE P	IGST
1.	4409621	10/5/2023	7/31/2024	₹ 4,760,684.00	0	₹ 138,060.00	₹ 226,132.00	₹ -	₹ -

2.	446332 9	10/07/2023	7/31/2024	₹ 7,480,459.00	0	₹ 216,933. 00	₹ 355,322. 00	₹ -	₹ -
3.	451236 4	10/9/2023	7/31/2024	₹ 6,368,236.00	0	₹ 184,679. 00	₹ 302,491. 00	₹ -	₹ -
4.	464532 6	10/14/2023	7/31/2024	₹ 6,505,860.00	0	₹ 188,670. 00	₹ 309,027. 00	₹ -	₹ -
5.	576482 9	12/2/2023	9/30/2024	₹ 5,897,017.00	0	₹ 171,014. 00	₹ 280,108. 00	₹ -	₹ -
6.	589153 8	12/8/2023	9/30/2024	₹ 5,272,241.00	0	₹ 68,539.0 0	₹ -	₹ 6,742.0 0	₹ 167,89 6.00
7.	593719 6	12/11/2023	9/30/2024	₹ 5,949,515.00	0	₹ 172,536. 00	₹ 282,602. 00	₹ -	₹ -
8.	715287 1	1/29/2024	10/31/2024	₹ 5,672,387.00	0	₹ 134,725. 00	₹ 269,438. 00	₹ -	₹ -
9.	759892 2	01/31/2024	11/30/2024	₹ 1,924,441.00	0	₹ 164,499. 00	₹ 91,411.0 0	₹ -	₹ -
10	892669 6	02/16/2024	11/30/2024	₹ 1,919,541.00	0	₹ 55,809.0 0	₹ -	₹ -	₹ -
11	657152 8	4/5/2024	1/31/2025	₹ 3,301,566.00	0	₹ -	₹ -	₹ 5,846.0 0	₹ -
Total				₹ 55,051,947.0 0		₹ 1,495,46 4	₹ 2,116,53 1.00	₹ 12,588. 00	₹ 167,89 6.00

8.1. As the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. As per Table-V, there are 11 Shipping Bills mentioned in the above table for which FOB has not been realized despite completion of expected realization time period as mandated by RBI. Accordingly, the Drawback is liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-V under Section 75 and 75A of the Customs Act 1962 read with Rule 17 &18 of the drawback Rules, 2017 along with applicable interest. Also, RoSCTL and RoDTEP are liable to be demanded Back from the Exporter on account of non-receipt of foreign remittance in the Shipping Bills mentioned in Table-V in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.Hence, the export incentives claimed by the exporter in all the 11 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs

and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962.

9. The Exporter requested to release of the goods for Export. In this regard, NOC dated 08.03.2024 for the Provisional Release of the goods Export has been issued to CEAC Section. The request of the Exporter was accepted by the Adjudicating Authority as per the Provisions of Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 and the goods were released Provisionally for Back to town under section 110A of the Customs Act, 1962 on execution of Bond of Rs.1,38,52,707.01/- and on submission of Bank Guarantee of Rs. 2,00,000/- (RUD-V).

10. Recording of the Statement:

10.1 Statement of Shri MADANLAL SUNDESHA, CEO and authorized representative of M/s. Jainam Import and Export Co. was recorded under section 108 of the Customs Act, 1962 on 17.05.2024 wherein he inter-alia stated that he is the CEO and authorized representative of M/s Jainam Import& Export(IEC-AARFJ8638A) & submitted copy of authorized letter dated 07.05.2024 & stated that, in response to Summons dated 17.04.2024, he presented himself before customs to release my bond and BG; filed 03 Shipping Bills no.- 7077165, 7077172 & 7077180 all dated 29.01.2024; that they filed these 03 shipping bills through our CHA M/s Pavithra Impex but later they informed us that Shipping bills were hold by SIIB(X) and the goods would be examined 100%; the goods were rightly declared in terms of quantity & description and he agreed with examination done under Panchanama dated 03.02.2024; they sent their authorized representative Shri Prabhakar ji, G-card for examination; On being asked about their intention behind this misdeclaration in terms of value in said shipping bill which also verified in market report dated 24.02.2024 ; he stated that it was unintentional mistake by them. However, he agreed with said market enquiry report and value suggested therein; on being asked why there are another active GST registration on same mobile no-9324333777 at same principal place of address and also L1 supplier M/s Sundesha Textile Exim & M/s Gurudev Textiles Industries has same principal working address & whether they related or sister firms; he replied that the supplier M/s Gurudev Textiles has nothing to do with current consignments, as the consignment was purchased from M/s Sundesha Textile Exim and M/s Subhshri Overseas. Also, Most of their family members in same business so given same mobile number. Still, they agreed with value suggested by the department to avoid further delay. On being asked it came to notice that they had suspicious supply chain & no proper vehicle movement during purchase of these goods; he replied that they are genuine exporter and submitted all signed Tax invoice, e-way bills with corresponding entry in GSTR2B for genuine supply chain; that he came to know through his friend about Mr Prabhakar ji, G-card employee of CB firm M/s Pavithra Impex whose employees also visited their premises for KYC; on being asked whether he was actual owner of the goods to be exported vide said 03 shipping bills or just a frontman; he replied that he is the CEO of M/s Jainam Import& Export(IEC-AARFJ8638A)and owner of these goods; on being asked about

their past consignments and their bank remittance; he replied that they had recently started business in later of year 2022 only and no BRC pending of any past consignments; on being asked what are their terms and condition for payment to buyer and from where you finance the money to buy goods; he replied that they generally purchases goods on credit and paid after receiving payment from overseas buyer 90 days timeline mostly On being asked whether they had been penalized by Customs, GST or any Govt agency till date; he replied in negative & stated that they are genuine exporter filing GSTR regularly and finally stated that during examination the goods found as declared in terms of quantity, and description and requested to close the case and release bond and BG as they are ready to pay fine and penalty as decided by the department & Kindly take lenient view on this.

10.2. Further, on receipt of Spot Summons CBIC-DIN-20250278NT0000111211 dated 17.02.2025 to appear before Customs for the recording of the Statement u/s 108 of the C.A. 1962, the statement of Shri. Prabhakar Dhondiba Wayadande, authorised representative of M/s. Pavithra Impex (11/2580) was recorded under Section 108 of the Customs Act, 1962, on 17.02.2025, in the office of the Special Investigations and Intelligence Branch (Export), 6th floor, JNCH, Nhava Sheva, wherein he-inter-alia stated that;

On being asked whether he know why he had been summoned and authorized person on behalf of CB M/s Pavithra Impex (11/2580), he stated that he had come in response to summons dated 17.02.2025 in relation to export through JNPT by M/s. Jainam Import and Export Co (IEC: AARFJ8638A) and he was authorized person, G-card on behalf of CB M/s Pavithra Impex (11/2580) to give statement before Customs. On being asked Whom handled the documentation work in his CB firm in case of the exporter M/s. Jainam Import and Export Co (IEC: AARFJ8638A), he stated that he himself along with his subordinate staff handle the documentation work in his CB firm. In this case His subordinates under his supervision filed the documents. On being asked for how many years he and his CB firm M/s Pavithra Impex (11/2580) in CHA Business, he replied that he had been an employee of this CHA firm for last five years and The firm has been operating in the Customs Broker business for approximately Five years. On being asked whether he filed the 03 Shipping Bills No. 7077165, 7077172 and 7077180 all dated 29.01.2024 on behalf of the exporter M/s Jainam Import and Export Co (IEC: AARFJ8638A), he replied that his subordinates under his supervision had filed above mentioned 03 Shipping Bills on the behalf of exporter M/s Jainam Import and Export Co (IEC: AARFJ8638A). On being asked about How did you receive the shipment details from M/s. Mkapper Traders Pvt. Ltd. (IEC: AAQCM9217J), he replied that they received the shipment details through the official email of M/s Jainam Import and Export Co (IEC: AARFJ8638A). As they were new client, we conducted a thorough verification of all relevant documents before filing the Shipping Bill for Customs clearance. On being asked whether he was aware about the case booked against exporter M/s Jainam Import and Export Co (IEC: AARFJ8638A) for said shipping bills for mis-declaration especially value, he replied that he was aware about the case booked against the Exporter as during examination, the goods found overvalued as he was present during examination. On being asked How the exporter contacted him for filing of the shipping bills, he replied that the representative of the exporter M/s Jainam Import and Export Co (IEC: AARFJ8638A) were introduced to the exporter through our forwarding associate. However, they always verify exporter's credentials before filing the shipping bills. On being asked about the mode of payment and amount made to him for filing of the shipping bills, he

replied that it was decided that the exporter would pay Rs. 4,000 – 5,000 per shipping bill plus other expenses. On being asked whether his firm verified the KYC and other related documents of shipping bills and goods before filing shipping bills of the exporter M/s Jainam Import and Export Co (IEC: AARFJ8638A), whether he verified the exporter through physical verification, he replied that the exporter submitted the KYC documents of the firm M/s Jainam Import and Export Co (IEC: AARFJ8638A). Documents included Pan card, Aadhar card, IEC copy, GSTR copies and tax invoices. He was submitting the documents for this office reference. they also verified the IEC and GST registration of the exporter on online portals of DGFT and GST. they had done physical verification. On being asked in this case, why he didn't doubt that proprietor/Exporter may be frontman and someone other was actual owner & from where they will finance, he replied that never Sir, because as a Customs Broker, he always verify exporter's credentials and did KYC verification as per CBLR 2018. On being asked whether he know that goods found mis-declared/overvalued. Why he had not inform/suggest exporter to declare fair value, he replied that he files documents as given by the exporter, he mainly checks export policy, CTH as per given description, GATT declaration which was found correct during examination. As far as value is concerned they showed him purchase order/tax invoice and he filed shipping bill accordingly. On being asked why it should not be considered that he were aware of the mis-declaration by the exporter regarding dubious supply chain of Exporter, he stated that he filed shipping bills as provided by exporter with KYC documents, invoice & packing list as provided by the Exporter. Also, during examination, the goods found as declared in terms of quantity & marked description also. he didn't have any idea regarding supply chain or GST act violation angle. On being asked his CB firm or the exporter been penalized by any Govt agency, he replied as per his knowledge, neither his CB firm M/s Pavithra Impex (11/2580) nor the Exporter have been penalized by any Govt agency as on date. On being asked whether he had anything more to say, he replied that he had nothing more to add. However, he would be cooperating with the Department in the instant matter and provide all the related documents as and when required.

11. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

Section 50: Entry of goods for Exportation. –

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be Exported in a vessel or aircraft, a Shipping Bill, and in the case of goods to be Exported by land, a bill of Export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a Shipping Bill or bill of Export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a Shipping Bill or bill of Export under this section shall ensure the following, namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for Exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113(ia): Any goods entered for Exportation under claim for drawback which do not correspond in any material particular with any information furnished by the

Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for Exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the Provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;

114AA. Penalty for use of false and incorrect material. -

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

Section 114AC: Penalty for fraudulent utilisation of input tax credit for claiming refund. -

Where any person has obtained any invoice by fraud, collusion, wilful misstatement or suppression of facts to utilise input tax credit on the basis of such invoice for discharging any duty or tax on goods that are entered for Exportation under claim of refund of such duty or tax, such person shall be liable for penalty not exceeding five times the refund claimed. For the purposes of this section, the expression "input tax credit" shall have the same meaning as assigned to it in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

[114AB. *Penalty for obtaining instrument by fraud, etc.*—Where any person has obtained any instrument by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person for discharging duty, the person to whom the instrument was issued shall be liable for penalty not exceeding the face value of such instrument.

Explanation.—For the purposes of this section, the expression "instrument" shall have the same meaning as assigned to it in the Explanation 1 to section 28AAA.]

Section 28AAA. Recovery of duties in certain cases.—(1) Where an instrument issued to a person has been obtained by him by means of-

(a) collusion; or

(b) willful mis-statement; or

(c) Suppression of facts,

for the purposes of this Act or the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), or any other law, or any scheme of the Central Government, for the time being in force, by such person] or his agent or employee and such instrument is utilized under the Provisions of this Act or the Rules or regulations made or notifications issued there under, by a person other than the person to whom the instrument was issued, the duty relatable to such utilization of instrument shall be deemed never to have been exempted or debited and such duty shall be recovered from the person to whom the said instrument was issued:

Provided that the action relating to recovery of duty under this section against the person to whom the instrument was issued shall be without prejudice to an action against the importer under section 28.

Section 28AA of the Customs Act, 1962 Interest on delayed payment of duty-

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other Provision of this Act or the Rules made there under, the person, who is liable to pay duty in accordance with the Provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. And not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

Section 75A(2) of Customs Act, 1962: Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the Rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs and Central Excise Duties Drawback Rules, 2017.

Rule 17: Repayment of erroneous or excess payment of drawback and interest. -

Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

Rule 18 (1): Where an amount of drawback has been paid to an Exporter or a person utilized by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such Export goods have not been utilized by or on behalf of the Exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-Rule (5), be recovered .

Customs Brokers Licensing Regulations, 2018:

10. Obligations of Customs Broker.— A Customs Broker shall —

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

Foreign Trade (Development and Regulation) Act, 1992.

Section 11:(1) No Export or import shall be made by any person except in accordance with the Provisions of this Act, the Rules and orders made there under and the foreign trade policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or Exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of Exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the Export contract entered into with the buyer or consignee in pursuance of which the goods are being Exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

Whereas, from the investigation, the following facts emerge that:

12.1. M/s. Jainam Import & Export (IEC-AARFJ8638A) having its registered office address at Office no-212, 2nd Floor, Subhshri Arcade, Zakmalad, opposite Shivaji Chowk, Malad(west), Mumbai-400064 had filed Shipping Bill No. 2562972 dated 20.07.2024 through their Customs Broker M/s. Pavitra Impex). From the above, it appears that the Exporter has misdeclared the goods in terms of exact description and value which was unearthed only after DYCC reports and market enquiry conducted on 24.02.2024 in presence of representative of the Exporter & the same was accepted by the Exporter during his statement also. Thus, these 03 shipping bills need to re-assess with re-determined FOB value of Rs 87,16,193/- and corresponding re-determined drawback & RoSCTL to Rs 2,58,407/- & Rs 4,55,023/- against declared drawback & RoSCTL of Rs 4,07,957/- & Rs 7,03,701/- respectively and it appears that the Exporter had knowingly declared higher price of the goods with malafide intention to claim undue/excess export benefits i.e. differential Drawback to the tune of Rs. 1,49,550/- & differential RoSCTL amounting to Rs 2,48,678/- (however IGST under LUT), which was not legitimately available to him, thereby attempted to cause loss to the Government Exchequer. This shows the guilty intention on the part of the Exporter. Thus, it appears that the goods under 03 said shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 are liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and consequent penalty under Section 114(iii) & Section 114AA of the Customs Act 1962.

12.1 From the facts, evidences and provisions discussed above, it appears that Exporter had misdeclared the goods in terms of value to avail undue drawback & RoSCTL benefits. Therefore, the FOB value of said 03 live shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 has been re-determined under Rule 6 of CVR, 2007 which comes to Rs 87,16,193/- against declared FOB of Rs 1,38,52,707/-. Thus, it appears that by mis-declaring the value of the goods, the Exporter had attempted to claim undue/excess export benefit i.e. differential Drawback to the tune of Rs. 1,49,550/- & differential RoSCTL amounting to Rs 2,48,678/- (as detailed at table-IV), in case of the said 03 live shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 and these 03 shipping bills need to re-assess with re-determined drawback & RoSCTL to Rs 2,58,407/- & Rs 4,55,023/- against declared drawback & RoSCTL of Rs 4,07,957/- & Rs 7,03,701/- respectively.

12.2 Whereas, the Exporter had mis-declared the value of the goods to claim undue export benefits i.e. Drawback & RoSCTL etc. intentionally and in breach of provisions of Section 50(2) of the Customs Act, 1962 read with Rule 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 03 shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 appears liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and consequent penalty under Section 114(iii) & 114AA of the Customs Act 1962.

12.3 The Exporter has violated the provisions of Rule 11 of the Foreign Trade (Regulations), 1993 in as much, as they did not make a correct declaration of value of goods in the Shipping Bill filed by them to the Customs authorities.

12.4 As the Exporter had not made declaration truthfully in the said Shipping Bill, they have violated the conditions of Section 50(2) of the Customs Act, 1962. Hence, it appears that there was a deliberate mis-declaration, mis-statement and suppression of facts regarding the actual value of the impugned goods, on the part of the Exporter with mala-fide intention to claim undue export benefits not legitimately payable to them. The exporter had declared the FOB value in the shipping bill as Rs. 49,91,621.25/- whereas the re-determined FOB value after conducting the Market Survey was Rs. 33,04,472.41/- only and hence higher Drawback & RoSCTL and other export incentives were claimed. Thus, it appeared that the said goods were attempted to be exported in violation of Section 50(2) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rules 11 of Foreign Trade Rules 1993, as exporter had furnished wrong declaration to the Custom Authorities.

12.5 The description of the goods found was not in consonance with the Exporter's declaration with respect to value, as the Exporter had overvalued the goods on the basis of fake invoices. Hence, the declared value appeared to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

12.6 Accordingly, as per Rule 3 (3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

12.7 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods could not be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

12.8 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc, to derive computed value of the goods. In absence of complete cost data details, value could not be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

12.9 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. Accordingly, the total value of the goods have been re-determined as Rs.33,04,472.41/- as per the market enquiry conducted of the subject goods.

12.10 With respect to the exporter M/s. Jainam Import& Export(IEC-AARFJ8638A), to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter and its supplier to verify supply chain. In this regard, reply received from the Dy. Commissioner, Division-X, CGST, Mumbai(W), vide their letter dated 13.02.2025 **(RUD-V)** have interalia replied that:

Physical verification of exporter and its suppliers was conducted on 06.02.2025. During the visit, the Principal Place of Business was found existing. All four firms are being operated from the same premises having address at office No.216, Subhshri Arcade, Jakaria Road, Malad west, Mumbai Suburban, Maharashtra, 400064.

2. On further verification of GSTR-2A/28 and 6STR-3B, it is noticed that they have excess availed Input Tax Credit (ITC) as below:

Sr. no.	Name	GSTIN	Period	Amount
1.	M/s Subhsh ri Overseas LLP 27AE 8F512 59Q1ZH Rs.2,11,58,5441'	27AE 8F512 59Q1ZH	2020-21 to 2024-25 (upto Dec-2024]	Rs.2,11,58,5441
2.	M/s Gurudev Textile Industries	27AP] PSO248E 1ZV	from 2018-19 to 2023-24	Rs.26,56,1371
3.	M/s Sundesha Textile Exim Co	274MLPS909OF1ZF	2018-19 to 2024-25 (upto Dec-2024	Rs.14,79,663/-
4.	M/s Jainam Import and Export Co	27AARFJ8638A1Z2	7021 22 Io 2024-25 (upto Dec-2024	Rs.14,86,9751

3. On verification of GSTR-I & GSTR-2A/28, it appears that all above taxpayers are involved in Circular trading of Goods. Detailed verification is pending.

This is an interim reply; detailed verification is pending and will be shared once complete.

Whereas, in the instant case, during investigation through market enquiry, it was noticed that the goods were found misdeclared in terms of value (also accepted by the Exporter). Further, as per NCTC alert information, the L1 supplier M/s Sundesha Textile Exim appears related parties to the Exporter having no proper inward supply of the goods which is also accepted by the Exporter in its statement. Hence, the purchase tax invoices from domestic Supplier also appears manipulated & appears fraudulently obtained in collusion with sister concerned supplier in the instant case with malafide intention to defraud Govt exchequer. Thus, the total undue/differential ITC amount @5% of Rs 6,92,635/- on declared FOB of Rs 1,38,52,707/- in respect of said 03 shipping bills appears questionable. This again clearly shows the guilty intention on part of the exporter of M/s Jainam Import & Export Co, for claiming undue ITC refund and by this act & omission he has also rendered himself liable for penalty under Section 114AC of the Customs act 1962. Further, a letter to GST authority (proper officer) is being addressed for recovery of said differential IGST of live and past shipping bills amount at their end.

13.11 On perusal of the ICES 1.5 system, it is seen that the exporter has exported goods vide 11 Shipping Bills prior to the 03 live shipment which is under investigation as tabulated in Table-V above. The ICES 1.5 system shows that no foreign remittance has not been received as mandated under FEMA regulations within the prescribed 09 months, by the exporter in any of the past 11 shipments. The goods under the said 11 shipments have thus been rendered liable to confiscation under Section 113(ia) and 113 (ja) of the Customs Act, 1962. The export incentives claimed by the exporter in all the past 06 Shipping Bills shall be demanded back alongwith applicable interest in terms of rule 18 of Customs and Central Excise Duties Drawback Rules, 2017 and section 28AAA read with section 28AA of the Customs Act, 1962, read with CBIC Notification 77/2021 dated 24.09.2021.

14. It is thus cogent and clear that the exporter M/s. Jainam Import & Export (IEC-AARFJ8638A) had mis-declared the impugned goods in terms of their value and attempted to defraud the Government by claiming undue higher amount of Drawback and ROSCTL and thereby acted in a manner which rendered the said goods under Table-I above liable for confiscation in terms of the provisions of Section 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

15. It further appears that the exporter M/s. Jainam Import & Export (IEC-AARFJ8638A) have rendered themselves liable to penalty in terms of Section 114(iii) of the Customs Act, 1962 on account of mis-declaration of value of the impugned goods

and attempting to export improperly as their omission and commission has rendered the goods liable for confiscation u/s 113(i), 113(ia) and 113 (ja) of the Customs Act, 1962.

16. M/s. Jainam Import& Export(IEC-AARFJ8638A), has knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with malafide intent to avail undue/excess export benefits in form of Drawback and ROSCTL. Further, as per the GST verification report, exporter was operating as fly by night and is currently not traceable at his principal place of business and is a bogus firm. Therefore, M/s Anaya Corporation (IEC- AZMPY8573D) is also liable for penalty u/s 114 AA of Customs Act, 1962 for this intentional mis-declaration.

17. The exporter M/s. Jainam Import& Export (IEC-AARFJ8638A) has exported 11 Shipment in the past wherein they have claimed Drawback and ROSCTL knowing fully well that the remittance in all these shipping Bills will not be received, since they were anyways operating merely to defraud the government by claiming export incentives till the time they were apprehended. Once, their shipment was brought under investigation, they chose to close their operation and vanish. As they have attempted to obtain instrument i.e. ROSCTL by fraud and suppression of facts, hence the exporter is also liable for penalty under section 114AB of the Customs Act, 1962.

18. Further, as per GST reply dated 13.02.2025, the Exporter is partnership firm who has been filing GSTR regularly & found operational at their registered address. Further, the exporter during his statement informed that CHA has verified their KYC. Hence, there appears no violation of CBLR Regulations 2018 on the part of CB in the instant case.

19. Now, M/s. Jainam Import& Export(IEC-AARFJ8638A) registered address at Office no-212, 2nd Floor,Subhshri Arcade, Zakmalad, opposite Shivaji Chowk, Malad(west), Mumbai-400064 through their proprietor Shri. Mohan Lal Yadav, are hereby called upon to Show Cause to the Additional Commissioner of Customs, CEAC, NS-II, JNCH, having office at Jawaharlal Custom House, Nhava Sheva, Tal-Uran, Dist-Raigad, Maharashtra, within 30 days of receipt of this notice as to why:

- (i) The total declared FOB value of 03 Shipping bills no- 7077165, 7077172 & 7077180 all dated 29.01.2024 of Rs 1,38,52,707/-as mentioned at Annexure-A, should not be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and need to re-determine at Rs 87,16,193/- under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- (ii) The drawback & RoSCTL of 03 Shipping bills no- 7077165, 7077172 & 7077180 all dated 29.01.2024 should not be redetermined to Rs 2,58,407/- & Rs 4,55,023/- against declared drawback & RoSCTL of Rs 4,07,957/- & Rs 7,03,701/- respectively.

- (iii) The goods vide 03 Shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 should not be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962.
- (iv) Penalty should not be imposed upon the Exporter M/s Jainam Import & Export (IEC-AARFJ8638A) under Section 114(iii) & 114AA of the Customs Act 1962 for mis-declaration and omission and commission on the part of the Exporter for intentionally attempting to claim undue/excess export benefit in current export consignments.
- (v) Penalty should not be imposed upon the Exporter M/s Jainam Import & Export (IEC-AARFJ8638A) under Section 114AC of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC benefits.
- (vi) The goods pertaining to Shipping Bill Nos. mentioned at Table-V totally valued at Rs. 55,051,947.00 /- should not be held liable for confiscation under the Provisions of Section 113(ia) and 113(ja) of the Customs Act, 1962 since the Export benefits of Drawback, RoSCTL and RoDTEP have been availed and taken by the Exporter without realising the Export proceeds i.e on account of non-receipt of foreign remittance of the value of Export.
- (vii) The drawback amount of Rs. 1,495,464/- and RoSCTL of Rs. 2,116,531/- claimed by the exporter under 11 Shipping Bills mentioned at Table-V above should not be demanded back/recovered from the exporter along with applicable interest in terms of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 and Section 28AAA read with Section 28AA of the Customs Act, 1962, read with CBIC Notification 77/2021 dated 24.09.2021, on account of non-receipt of foreign remittance.
- (viii) The RoDTEP of Rs. 12,588/- claimed in Shipping Bill Nos. mentioned at Table-V above should not be recovered on account of non-receipt of remittance in terms of Notification No. 76/2021-Cus (N.T) dated 23.09.2021, 77/2021-Cus (N.T) dated 24.09.2021 & 25/2023-Cus (N.T) dated 01.04.2023 along with applicable interest under section 28AA of the Customs Act, 1962.
- (ix) Penalty should not be imposed upon the Exporter M/s Jainam Import & Export (IEC-AARFJ8638A) under Section 114(iii) of the Customs Act 1962 for omission on the part of the Exporter which have rendered the goods pertaining to Shipping Bill Nos. mentioned at Table-V totally valued at Rs. 55,051,947.00 /- liable for confiscation under the aforesaid provisions of the Customs Act, 1962.
- (x) Penalty should not be imposed upon the Exporter M/s Jainam Import & Export (IEC-AARFJ8638A) under Section 114AA of the Customs Act 1962 for knowingly & intentionally caused to sign & used the documents to provide the undue advantage to the exporter with mala-fide intent to avail undue/excess export benefits in form of Drawback, RoDTEP and other export benefits.

- (xi) Penalty should not be imposed on M/s. Jainam Import& Export(IEC-AARFJ8638A) under Section 114AB of the Customs Act, 1962 on account of claiming export incentives/benefits without receipt of the foreign remittance in Shipping Bill Nos. mentioned in Table-I (03 live Shipping bills) and Table-IV(11 past shipping bills) filed by the Exporter.
- (xii) The Bond of full amount of FOB should not be enforced and Bank Guarantee of Rs. 2,00,000/- at the time of Provisional release of the goods for Export, should not be appropriated against Export incentives, applicable interest, redemption fine and penalty etc. arising out of this order

20. The noticees are further informed that they should clearly state in their written reply whether they wish to be heard in person before the case is adjudicated. In case no reply is received within 30 days of the receipt of this SCN and no request is made for the PH or they do not appear before the adjudicating authority on the date and time fixed, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

21. This show cause notice is issued only in respect of issues discussed in the show cause notice and the goods mentioned against the Shipping Bill discussed hereinabove.

23. The Department reserves its right to add, amend, modify, etc. this notice based on any fresh facts or evidence which may come to the notice of the Department after issue of this notice but prior to adjudication thereof.

24. This show cause notice is issued without prejudice to any other action that may be taken against the persons/firms mentioned herein or any other person under the Customs Act, 1962 or any other law for the time being in force.

25. List of the documents relied upon in this notice (RUDs) are as per Annexure-A attached with this notice. It may be noted that all the relied upon documents and annexure enclosed with this show cause notice are an integral part of this show cause notice.

 .B
09/01/26

(Raghu B. Kiran)
COMMISSIONER OF CUSTOMS (In-Situ)
CEAC, NS-II, JNCH

To,
Noticees,

1. M/s. Jainam Import& Export(IEC-AARFJ8638A)
at Office no-212, 2nd Floor, Subhshri Arcade, Zakmalad,
opposite Shivaji Chowk, Malad(west), Mumbai-400064

Copy to:

1. The Asstt. Commissioner of Customs, SIIB (X), JNCH.

2. The Additional Commissioner of Customs, CAC, NS-II JNCH for adjudication pls.
3. Supdt./CHS, JNCH for display on Notice Board.
4. Office Copy.

Annexure – I

Sr. No.	Particulars
1	Copy of Shipping Bills alongwith invoice.
2	Panchnama & statement of Exporter & Custom Broker
3	Provisional Release Order for export
4	Market enquiry report and DYCC Test reports
5.	Reply from GST authorities
6	Statement of Exporter
7.	Statement of CB

Job No.: **0015457** Date: **27/01/2024** S/B No.: **7077172** Date: **29/01/2024**

Exporter's Name

IEC No. (0) **AARFJ8638A** PAN: **AARFJ8638A**
JAINAM IMPORT AND EXPORT CO
OFFICE NO.212, SUBHSHRI ARCADE, ZAKMALAD WEST
MUMBAI MAHARASHTRA 400064
GSTN Type : **GSN** GSTN No : **27AARFJ8638A172**

Shipping Bill for Export

Consignee's Name

S S G PLUS GOODS WHOLESALERS L.L.C
P.O Box: 115725, Matik Yousuf Building,
Ground Floor Office#5, Dubai-U.A.E
Tel: +971508367464 Email: Ssgplusgoods@gmail.com
UNITED ARAB EMIRATESLoading Port: **INNSA1** State of Origin: **MAHARASHTRA**Port of Loading (INNSA1)
Country of Final Dest. (AE)
Port of Final Dest. (AEJEA)
Port of Discharge (AEJEA)
Country of Discharge (AE)
Nature of Cargo
Rotation No
Marks & No(s).: **Nhava Sheva Sea**
: **UNITED ARAB EMIRATES**
: **JEBEL ALI**
: **JEBEL ALI**
: **UNITED ARAB EMIRATES**
: **P**No of Packages : **47**
Loose Packets : **0**
Type of Packages : **CTN**
Net Weight (KGS) : **2331.000**
Gross Weight (KGS) : **2519.400**
No. of Containers : **0**

: AS PER INVOICE, "WE INTEND TO CLAIM BENEFIT/REWARD UNDER NEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME"

Forex Bank Acc

FOB Value (**Rs.**)

ST / Excise Regn.

Authorised Dealer Code

I.F.S. Code

: **4866180.91**
: **0201758**
: **BARBOMALADX**RBI Waiver No : **0.00**
RODTEP Amount : **0.00**
Drawback Account No : **145985.43**
DBK Amount : **263260.00**
F ROSCTL Amount

Invoice Details Serial No

Invoice Value

FOB Value

Invoice No.

Nature of Contract

Contract No.

Third Party

: **1**
: **59091.45 (Rs. 4866180.91)**
: **59091.45 (Rs. 4866180.91)**
: **JIE/EXP/08/23**
: **FOB**DBK Value (**Rs.**) : **145985.43**
Currency of Invoice : **USD**
Invoice Date : **25/01/2024**
Exchange Rate : **USD 1 = Rs. 82.35**
Contract Date

Insurance

Freight

Discount

Commission

Other Deduction

Packing Charges

Rate

Currency

Amount

Buyer's Name and Address
I FAN ALEKHTIYAR GENERAL TRADING LLC
P.O.BOX 65023, DUBAI U.A.E
M/S AL HAQQ GENERAL TRADING LLC
SHARJAH MEDICACITY, SHARJAH, P.O.BOX
NO.5150

Nature of Payment

Period of Payment

: **DA**
: **180 Days**

SL No

RITC Code

Quantity

Item Description

Units

Rate

Per

TotalPkg

IGSTPynt

Tax Value

Tax Amount

End Use

Scheme

Reward

HAWB

Rate

Per 1

PCS

59091.45

801.68

801.68

5352799.00

4866180.91

5352799.00

0.00

CNY100

Drawback Details

INV No

DBK SI.No.

No

1

62030302B

Custom Adv.

0.00

DBK Adv.

3.00

Spec. Rate

0.00

DBK Spec. Rate

31.00

Custom Duty

0.00

DBK Quantity

6677.000

DBK Amount

145985.43

ROSCTL Details

INV No

Item No

ROSCTL SI.No.

1

62030302B

State Leavy

3.13

Central Leavy

28.00

ROSCTL Quantity

6677.000

Central Leavy

20.40

ROSCTL Amount(Rs)

263260.38

R1
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PAVITHRA IMPEX
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0015457 Date: 27/01/2024 S/B No.: 7077172 Date: 29/01/2024

Shipping Bill for Export Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**

Packages From 01 Packages To 47 Kind Package CTN

Inv/te no	SQC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SMC
1/1	6677 NOS	NILL	0.00	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	

Single Windows Type of Information

Supporting Documents Details

Inv No	Item No	IRN No	DRN No	Document Issuer Party Name	Document Issuer Party Address	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2024012900011329	2024012900004393	S S G PLUS GOODS WHOLESALERS L.L.C	2024012900004393 271000 Packing list P.O Box: 115725, Malik Yousof Building , Ground Floor Office#5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com	271000 Packing list	27/01/2024		
1	1	2024012900011330	2024012900004393	JAINAM IMPORT AND EXPORT CO	OFFICE NO.212, SUBHISHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHITRA	934000 Value declaration (GATT Valuation Declaration)	29/01/2024		
1	1	2024012900011331	2024012900004393	S S G PLUS GOODS WHOLESALERS L.L.C	2024012900004393 380000 Commercial invoice P.O Box: 115725, Malik Yousof Building , Ground Floor Office#5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com	380000 Commercial invoice	29/01/2024		
1	1	2024012900011331	2024012900004393	JAINAM IMPORT AND EXPORT CO	OFFICE NO.212, SUBHISHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHITRA	380000 Commercial invoice	29/01/2024		

Statement Details

Inv/Item Sn	Code	Title
1/1,	DEC-RS001	I/We JAINAM IMPORT AND EXPORT CO holder of IEC No AAREJ8638A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached

Invoice	Item	Agency	Document Name
-	-	-	Invoice Packaging List

Factory Stuffing Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO
 I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

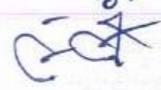
[Handwritten Signature]
 03/02/2024

[Handwritten Signature]
 03/02/2024

[Handwritten Signature]
 03/02/2024
 Prabhakar Wanjadande
 Cardex 164572019

INVOICE

Exporter M/S. JAINAM IMPORT AND EXPORT CO OFFICE NO.212, SUBSHRI ARCADE, ZAKARIA ROAD, MALAD WEST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400064		Invoice No. & Date: JIE/EXP/08/23 DT 25.01.2025 Buyer's Order No. & Date Exporter's Ref: IEC : AARFJ8638A	
Consignee M/S. S G PLUS GOODS WHOLESALERS L.L.C P.O Box: 115725 Malik Yousuf Building ,Ground Floor Office#5, Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com		Buyer's (if other than Consignee) M/S. FAN ALEKHTEYAR GENERAL TRADING LLC P.O,BOX 65023, DUBAI U,A,E M/S. AL HAQQ GENERAL TRADING LLC SHARJAH MEDIACITY, SHARJAH, P.O.BOX NO.5150 U.A.E.	
Pre-Carriage by		Place of Receipt by Pre-carrier	Country of Origin goods INDIA
Vessel/Flight No. BY SEA		Port of Loading JNPT (NHAVA SHEVA)	Country of final Destination U A E
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI - U.A.E.	Terms of Delivery & Payment 180 DAYS
Marks & No. SBM CTNS NO 01 TO 47		TOTAL CTN 47 CTNS	TOTAL PCS 6677
Description of Goods READYMADE GARMENTS MENS JEAN PANT		TOTAL PCS 6677	USD \$ PCS 8.85 USD \$ TOTAL 59091.45
Amount Chargabl (in Words)			59091.45
C&F:USD- FIFTY NINE THOUSAND NINETY ONE AND CENT FOURTY FIVE ONLY.			
TOTAL CTNS 47		CTNS	
TOTAL PCS 6677		PCS	
NT. WT KGS 2331.000		KGS	
GR. WT KGS 2519.400		KGS	
Declaration : We declare that this shows the actual price of the goods described and that all particulars are true and correct.			
SIGNATURE AND STAMP FOR JAINAM IMPORT AND EXPORT CO		AUTH SIGN	


 J. J. JAINAM
 03/02/2024

CB
 hteef
 03.02.2024

 J. J. JAINAM

PACKING LIST

Exporter		M/S. JAINAM IMPORT AND EXPORT CO OFFICE NO.212, SUBHSHRI ARCADE, ZAKARIA ROAD, MALAD WEST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400064	
Invoice No. & Date:		JIE/EXP/08/23 DT 25.01.2024	
Buyer's Order No. & Date			
Consignee		Buyer's (if other than Consignee) M/S. FAN ALEKHTYAR GENERAL TRADING LLC P. O, BOX 65023, DUBAI U.A.E M/S. AL HAQQ GENERAL TRADING LLC SHARJAH MEDICITY, SHARJAH, P. O, BOX NO,5150 U.A.E.	
Pre-Carriage by		Place of Receipt by Pre-carrier	
Vessel/Flight No.		INPT (NHAVA SHEVA)	
Port of Discharge		JEBEL ALI - U.A.E.	
CTNS NO	TOTAL CTNS	DESCRIPTION	GR WT
1	7	MENS JEAN PANT	378.00
8	1	MENS JEAN PANT	35.40
9	47	MENS JEAN PANT	2106.00
TOTAL		6677.00	2331.00
PER CTNS PCS		TOTAL PCS	NET WT
144	1008	350.00	378.00
53	53	31.00	35.40
144	5616	1950.00	2106.00
SHIPPING MARKA:			
SIGNATURE AND STAMP FOR JAINAM IMPORT AND EXPORT CO			
AUTH SIGN			

Declaration:

1. We are Exporting these Goods Under duty drawback scheme.
2. We intend to claim rewards under ROSETL & RODTEP SCHEME.
3. We abide by provisional of foreign exchange management Act regarding realization.
4. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct.

R,

Ajay

03/02/2024

R2

03/02/2024

CB

03.02.2024

PAVITHRA IMPEX
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: **0015458** Date: **27/01/2024** S/B No.: **7077165** Date: **29/01/2024** Loading Port: **INNSA1** State of Origin: **MAHARASHTRA**
 I/I 5820 NOS NIL 0.00 0.00 483 MUMBAI 27 MAHARASHTRA NCPTI
 SUBURBAN 0.00

Supporting Documents Details

Inv No	Item No	IRN No	Document Issuer Party Name	Document Beneficiary Name	DRN No	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2024012900011678	S S G PLUS GOODS WHOLESALERS L.L.C	2024012900004515	2024012900004515	934000 Value declaration (GATT Valuation Declaration)		29/01/2024	
			P.O Box: 115725, Malik Yousuf Building - Ground Floor Office/5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com OFFICE NO.212, SUBHSHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHTRA 2024012900004515 3800000 Commercial invoice P.O Box: 115725, Malik Yousuf Building - Ground Floor Office/5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com OFFICE NO.212, SUBHSHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHTRA 2024012900004515 271000 Packing list P.O Box: 115725, Malik Yousuf Building - Ground Floor Office/5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com OFFICE NO.212, SUBHSHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHTRA						
1	1	2024012900011679	JAINAM IMPORT AND EXPORT CO					29/01/2024	
1	1	2024012900011680	JAINAM IMPORT AND EXPORT CO					29/01/2024	
1	1	2024012900011680	S S G PLUS GOODS WHOLESALERS L.L.C						
1	1		JAINAM IMPORT AND EXPORT CO						

Statement Details

Inv/Item Sn I/1, Code DEC-RS001 Title I/We JAINAM IMPORT AND EXPORT CO holder of IEC No AARFI8638A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that:
 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time.
 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL.
 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached
 Invoice -

Agency -
 Document Name Invoice
 Packaging List

Factory Stuffing Sample Accompanied

Vessel Name & Voys, Rotation No & Date

NO
 I/We declare that particulars given here in true and correct.
 I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.
 I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter /CHA with Date

[Handwritten Signature]
 03/02/2024

[Handwritten Signature]
 03.02.2024

[Handwritten Signature]
 03.02.2024
 Prabhakar Wajadande
 Carder No. 1847/2019

PACKING LIST

Exporter M/S. JAINAM IMPORT AND EXPORT CO OFFICE NO.212, SUBHSHRI ARCADE, ZAKARIA ROAD, MALAD WEST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400064		Invoice No. & Date: JIE/EXP/09/23 DT 25.01.2024	
Consignee M/S. S G PLUS GOODS WHOLESALERS L.L.C P.O Box: 115725 Malik Yousuf Building, Ground Floor Office#5, Dubai-U.A.E Tel: +971508367464 Email: Sgplusgoods@gmail.com		Buyer's (if other than Consignee) M/S. FAN ALEKHEYAR GENERAL TRADING LLC P.O.BOX 65023, DUBAI U.A.E M/S. AL-HAQQ GENERAL TRADING LLC SHARJAH MEDIACITY, SHARJAH, P.O.BOX NO.5150 U.A.E.	
Pre-Carriage by Place of Receipt by Pre-carrier		Buyer's Order No. & Date	
Vessel/Flight No. BY SEA JNPT (NHAVA SHEVA)		SHIPPING MARKA: SBM	
Port of Discharge JEBEL ALI		Final Destination JEBEL ALI - U.A.E	
	CTNS NO	TOTAL CTNS	DESCRIPTION
51	TO 59	9	MENS JEAN PANT
75	TO 80	6	MENS JEAN PANT
101	TO 112	12	MENS JEAN PANT
113	TO 113	1	MENS JEAN PANT
114	TO 126	13	MENS JEAN PANT
TOTAL		CTNS	41

PER CTNS PCS	TOTAL PCS	NET WT	GR WT
144	1296	450.00	486.00
144	864	300.00	324.00
144	1728	600.00	648.00
60	60	25.00	29.00
144	1872	650.00	702.00
TOTAL		5820.00	2189.00

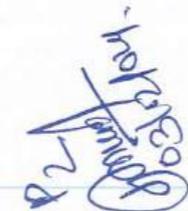
Declaration:

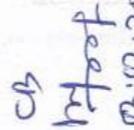
1. We are Exporting these Goods Under duty drawback scheme.
2. We intend to claim rewards under ROSCTL & RODTEP SCHEME.
3. We abide by provisional of foreign exchange management Act regarding realization.
4. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct.

SIGNATURE AND STAMP

FOR JAINAM IMPORT AND EXPORT CO

AUTH SIGN


 P. Jainam
 09/02/2024


 H. Hafeez
 03.02.2024

PAVITHRA IMPEX
INDIAN CUSTOM EDI SYSTEM/EXPORT(ICES/E)

Job No.: 0015459 Date: 27/01/2024 S/B No.: 7077180 Date: 29/01/2024

Shipping Bill for Export
Loading Port: INNSA1 State of Origin: MAHARASHTRA

ROSC TL Details

INV No	Item No	ROSC TL Sl.No.	State Leavy Duty	State Leavy Rate	Central Tax	Central Leavy Duty	Central Tax Leavy Rate	ROSC TL Quantity	State Leavy	Central Leavy	ROSC TL Amount(Rs)
1	1	62030302B	3.13	28.00	2.28	20.40	3024.000	68981.56	50248.55	119230.11	
1	2	62080103B	2.10	12.90	1.70	0.00	3763.000	48542.70	43197.70	91740.40	
ROSC TL Amount(INR)											210970.51

Single Windows Type of Information

Inv/Item No	SOC & Qty W/H No	RODTEP	RDT Amount	GST Amount	CCS Amount	District Name	State name	Trade	SYMC
1/1	3024 NOS	NILL	0.00	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	
1/2	3763 NOS	NILL	0.00	0.00	0.00	483 MUMBAI SUBURBAN	27 MAHARASHTRA	NCPTI	

Supporting Documents Details

Inv No	Item No	IRN No	Document Issuer Party Name	Document Beneficiary Name	Document Type Description	Place of Issue	Issue Date	Expiry Date
1	1	2024012900012108	S S G PLUS GOODS WHOLESALERS L.L.C	2024012900004668	380000 Commercial invoice		29/01/2024	
P.O Box: 115725, Malik Yousof Building , Ground Floor Office#5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com OFFICE NO.212, SUBHISHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHTRA								
1	1	2024012900012109	JAINAM IMPORT AND EXPORT CO	2024012900004668	271000 Packing list		29/01/2024	
P.O Box: 115725, Malik Yousof Building , Ground Floor Office#5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com OFFICE NO.212, SUBHISHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHTRA								
1	1	2024012900012110	JAINAM IMPORT AND EXPORT CO	2024012900004668	934000 Value declaration (GATT Valuation Declaration)		29/01/2024	
P.O Box: 115725, Malik Yousof Building , Ground Floor Office#5,Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com OFFICE NO.212, SUBHISHRI ARCADE, ZAK MALAD WEST MUMBAI MAHARASHTRA								

Statement Details

Inv/Item No	Code	Title
1/1,1/2,	DEC-RS001	I/We JAINAM IMPORT AND EXPORT CO holder of IEC No AARFJ8638A, in regard to my/our claim under RosCTL scheme made in this Shipping Bill or Bill of Export, hereby declare that: 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RosCTL scheme, and relevant notifications, regulations, etc., as amended from time to time. 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RosCTL. 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.

Following is the list of document attached Invoice

Item	Agency	Document Name
-	-	Invoice
-	-	Packaging List

Factory Stuffing NO Sample Accompanied Vessel Name & Voys, Rotation No & Date

I/We declare that particulars given here in true and correct.

I/We undertake to abide by the provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realisation or repatriation of foreign exchange to or from India.

I declare that, I have not claimed or shall not claim credit/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee(ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

Signature of Exporter/CHA with Date

(Signature)
03/01/2024

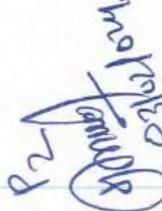
(Signature)
03/01/2024

CB
(Signature)
03.01.2024
 Prabhakar Manojdada
 Cardy No. 164/2019

INVOICE

Exporter M/S. JAINAM IMPORT AND EXPORT CO OFFICE NO.212, SUBSHRI ARCADE, ZAKARIA ROAD, MALAD WEST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400064		Invoice No. & Date: JIE/EXP/10/23 DT 25.01.2025 Exporter's Ref: IEC : AARFJ8638A													
Consignee M/S. S G PLUS GOODS WHOLESALERS L.L.C P.O Box: 115725 Malik Yousuf Building ,Ground Floor Office#5, Dubai-U.A.E Tel: +971508367464 Email: Ssgplusgoods@gmail.com		Buyer's (if other than Consignee) M/S. FAN ALEKHTYAR GENERAL TRADING LLC P.O,BOX 65023, DUBAI U,A,E M/S. AL HAQQ GENERAL TRADING LLC SHARJAH MEDIACITY, SHARJAH, P.O,BOX NO.5150 U.A.E.													
Pre-Carriage by Vessel/Flight No. BY SEA		Buyer's Order No. & Date Country of Origin goods INDIA Country of final Destination U A E													
Port of Discharge JEBEL ALI		Terms of Delivery & Payment 180 DAYS													
Place of Receipt by Pre-carrier Port of Loading JNPT (NHAVA SHEVA) Final Destination JEBEL ALI - U.A.E.		Description of Goods READYMADE GARMENTS MENS JEAN PANT LADIES NIGHT DRESS													
Marks & No. SBM CTNS NO 201 TO 212 301 TO 316 351 TO 369 370 TO 377		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">TOTAL CTN</th> <th style="width: 25%;">TOTAL PCS</th> <th style="width: 25%;">USD \$</th> </tr> </thead> <tbody> <tr> <td>55</td> <td>3024</td> <td>8.85</td> </tr> <tr> <td>CTNS</td> <td>3763</td> <td>8.20</td> </tr> <tr> <td>TOTAL</td> <td>6787.00</td> <td>57619.00</td> </tr> </tbody> </table>		TOTAL CTN	TOTAL PCS	USD \$	55	3024	8.85	CTNS	3763	8.20	TOTAL	6787.00	57619.00
TOTAL CTN	TOTAL PCS	USD \$													
55	3024	8.85													
CTNS	3763	8.20													
TOTAL	6787.00	57619.00													
Amount Chargabl (in Words) C&F:USD- FIFTY SEVEN THOUSAND SIX HUNDRED NINETEEN ONLY.		SIGNATURE AND STAMP FOR JAINAM IMPORT AND EXPORT CO													
Declaration : We declare that this shows the actual price of the goods described and that all particulars are true and correct.		AUTH SIGN													


 P. Jainam
 03/02/24


 P. Jainam
 03/02/24

CB
 Import
 03.02.2024

PACKING LIST

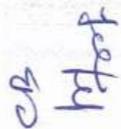
Exporter		Invoice No. & Date:							
M/S. JAINAM IMPORT AND EXPORT CO OFFICE NO.212, SUBHSHRI ARCADE, ZAKARIA ROAD, MALAD WEST, MUMBAI, MUMBAI SUBURBAN, MAHARASHTRA, 400064		JIE/EXP/10/23_DT 25.01.2024							
Consignee		Buyer's Order No. & Date							
M/S. S G PLUS GOODS WHOLESALERS L.L.C P.O.Box: 115725 Malik Yousof Building, Ground Floor Office#5, Dubai-U.A.E Tel: +971508367464 Email: ssgplustogoods@gmail.com		M/S. FAN ALEKHTEVAR GENERAL TRADING LLC P.O,BOX 65023, DUBAI U,A,E M/S. AL HAQD GENERAL TRADING LLC SHARJAH MEDIACITY, SHARJAH, P.O,BOX NO,5150 U.A.E							
Pre-Carriage by									
Vessel/Flight No.		SHIPPING MARKA: SBM							
BY SEA									
Port of Discharge									
JEBEL ALI									
CTNS NO		PER CTNS PCS							
CTNS NO		TOTAL PCS							
DESCRIPTION		NET WT							
GR WT									
201	TO	212	12	MENS JEAN PANT	600.00	1728	144	648.00	
301	TO	310	10	MENS JEAN PANT	350.00	720	72	375.00	
311	TO	316	6	MENS JEAN PANT	282.00	576	96	309.00	
351	TO	368	18	LADIES NIGHT DRESS	900.00	2592	144	972.00	
369	TO	369	1	LADIES NIGHT DRESS	39.00	120	120	42.00	
370	TO	376	7	LADIES NIGHT DRESS	350.00	1008	144	378.00	
377	TO	377	1	LADIES NIGHT DRESS	21.00	43	43	23.00	
TOTAL		CTNS		55		6787.00		2747.00	
SIGNATURE AND STAMP		FOR JAINAM IMPORT AND EXPORT CO		AUTH SIGN					

Declaration:

1. We are Exporting these Goods Under duty drawback scheme.
2. We intend to claim rewards under ROSCTL & RODTEP SCHEME.
3. We abide by provisional of foreign exchange management Act regarding realization.
4. We declare that this invoice shows the actual price of the goods described and all particulars are true and correct.

P1

 03/02/24

CB

 03.02.2024

PANCHANAMA dated 03.02.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No.1		Pancha No.2	
Name	Viraj Vijay Pawar	Name	Mayur Suresh Phapale
Age	34	Age	25
Address-	A-23, BEST Staff Colony, Dr. SS Rao Road, Near Gandhi Road, Parel, Mumbai-400013	Address-	Belapur, Ahmadnagar, Maharashtra, 422602
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	3116 0006 2740	Number of ID Card	3559 8598 1995
Mobile No.	7021971516	Mobile No.	9834350768
Occupation	Service	Occupation	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 03.02.2024 at 1730 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) covered under 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 carted inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paramveer Singh Nain, IO/SIIB(X) and Shri Prabhakar Dhondiba Wayadande, G-card holder of authorized CB M/s. Pavithra Impex (CHA License No: 11/2580) having ID Kardex No.1645/2019. Then the officer explained to us that the exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) having address at Office No. 212, Subhshri Arcade, ZAK, Malad (W), Mumbai has filed 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 through their Customs Broker M/s. Pavithra Impex (CHA License No: 11/2580) for export of their consignment.

We were shown the Hold letter No. 260/2022-23/SIIB(X) dtd. 02.02.2024 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bill having No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 of M/s. Jainam Import and Export Co. (IEC:

P1
Rajiv
03/02/24

P2
Amur
03/02/24

CB
Prabhakar
03.02.2024
Prabhakar Dhondiba Wayadande

AARFJ8638A), filed through their authorized Customs Broker M/s. Pavithra Impex (CHA License No: 11/2580). Further we were shown the above-mentioned Shipping Bill, Export Invoice & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to a location inside A Shed of JWR CFS where at Location B-07 a total of 41, 47 & 55 packages found placed for shipping bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 respectively. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RoDTEP	IGST
1.	7077165 dtd 29.01.2024	RMG	4241601.45	127248	229471	Nil	LUT
	7077172 dtd 29.01.2024	RMG	4866180.91	145985	263260	Nil	LUT
	7077180 dtd 29.01.2024	RMG	4744924.65	134725	210972	Nil	LUT

During 100% examination, goods covered under Shipping Bills No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 were found as declared in terms of quantity and declared description in the said shipping bills.

Thereafter, samples of the RMG were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Prabhakar Dhondiba Wayadande, G-card holder of authorized CB M/s. Pavithra Impex (CHA License No: 11/2580) having ID Kardex No.1645/2019.

P,
Ravi
03/02/24

R,
Prabhakar
03/02/24

CB
Prabhakar
03.02.2024
Prabhakar Wayadande
Cardex 1645/2019

All the goods pertaining to M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) covered under 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 were re-packed in the same packages and kept back inside Shed-A at location B-07 of JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping 7077165, 7077172 & 7077180 all dtd 29.01.2024 filed by exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A), Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 03.02.2024 at 2130 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 03rd day of February 2024.

Ashok Kumar Nayak
03/02/2024
I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

Prakash Kar
03.02.2024
Prakash Kar Inayatdar
(Representative of CB)
Card no. 10432019

In presence of:

Viraj Pawar
03/02/24
Pancha-I

(Viraj Pawar)

Paramveer Singh
03/02/24
(Paramveer Singh)
I.O./SIIB(X), JNCH

Manoj S Phule
03/02/2024
Pancha-II
(Manoj S Phule)



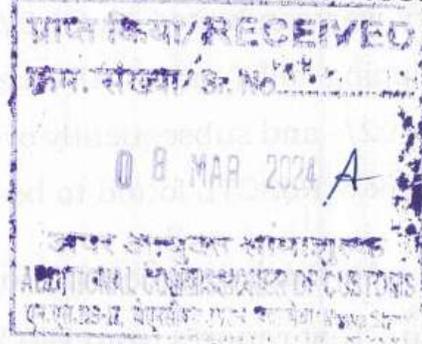
**OFFICE OF THE COMMISSIONER OF CUSTOMS,
NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE
BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**



F.No-SG/Inv-218/23-24/SIIB(X) JNCH

Date: .03.2024

To,
The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.



Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 of exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) - reg.

Please refer to the subject mentioned above.

The Exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) has filed 03 shipping bills No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.02.2024. The details of 03 shipping bills are :

Sr. No	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Declared Drawback (in Rs.)	ROSCTL
1.	7077165 dtd 29.01.2024	Ladies Night Dress <i>Jeans Pant</i>	4241601	127248	229471
2	7077172 dtd 29.01.2024	Men's Jeans Pants	4866181	145985	263260
3.	7077180 dtd 29.01.2024	Jeans Pant & Ladies Night Dress	4744925	134725	210972

The Red Flags according to the NCTC alert are as follows:

1. The exporter registered as partnership firm, which has obtained IEC registration recently in March, 2022.
2. There is one more active GST registration on the same mobile number 9324333777 as that of the exporter and having same address of principal place of business.
3. Two Level-1 suppliers M/s. GURUDEV TEXTILE INDUSTRIES and M/s. SUNDESHA TEXTILE EXIM CO are having same address of principal place of business. M/s. SUNDESHA TEXTILE EXIM CO is a supplier to M/s. GURUDEV TEXTILE INDUSTRIES.
4. 3 - L1 suppliers are related parties of the exporter.

5. For inward supply by other supplier, there is no proper vehicle movement.
6. The supply chain of the exporter is suspicious in view of the facts discussed above.
7. Spurt of exports with improper supply chain.
8. The commodity being exported is risky and country of destination is also risky.
9. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification and overvaluation to avail undue export benefits.

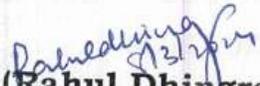
In view of above, the goods were examined 100% under Panchanama dated 03.02.2024 wherein value of the goods found overvalued. Thereafter, market enquiry was conducted on 24.02.2024 and thus, the declared FOB value of all 03 shipping bills(under LUT) i.e. Rs. 1,38,52,707/- was re-determined to Rs 87,16,192/- and subsequently overall export benefits such as excess/differential drawback & RoSCTL found to be Rs 1,49,550/- & Rs 2,48,678/- respectively

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter dated 19.02.2024 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under 03 shipping bills No 7077165, 7077172 & 7077180 all dtd 29.01.2024. Further bond and/or BG may be decided on merits of the case in line of the existing Rules & Regulations.

This issues with approval of the Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully


(Rahul Dhingra)

Dy. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Market Enquiry Report of M/s. Jainam Imports & Exports Co. conducted on 24.02.2024.

As approved by the competent authority, the undersigned officer from SIIB (X) along with Shri Prabhakar Wayadande, authorized representative of exporter, conducted a market survey of goods covered under Shipping Bills No. 7077180 dtd 29.01.2024 presented for export by M/s. Jainam Imports & Exports Co. The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 24.02.2024 in wholesale market near Masjid Bunder, Mumbai.

To ascertain the fair market value of the goods, we visited the different Wholesale Shops near Masjid Bunder, Mumbai. The samples were opened in the presence of authorized representative of exporter Shri Prabhakar Wayadande. Representative samples were shown to the shopkeeper of subject goods and quotation / inquiries were made for wholesale purchase of identical/similar goods. The shopkeeper refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition, size and design of the goods. Further, the Exporter's representative requested the shop keeper to sale single item on proper bill but the same request was refused by wholesalers. They informed that orders in minimum lot are only entertained. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officers and Exporter's authorized representative agreed are as follows:

S/B No.	Item Description	Shop 1	Shop 2	Shop 3	Average wholesale price	PMV
		Bismillah Traders 151/153, Yusuf Meher Ali Rd, Corner of Chakla Street, Mumbai 400003	Universal Garments 57/61, Sherif Devji St, Chakla St, Mumbai 400003	A D Garment Shop no. 12, Janta Market opp. Universal Garment, Bldg no. 50/56, Sheriff Devji Street, Mumbai 400003		
7077180 dtd 29.01.2024	Ladies Night Dress	310	290	300	300	742
7077165 dtd 29.01.2024	Mens Jeans Pants	535	545	555	545	801

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

Report
24-02-2024

(Prabhakar Wayadande)
Authorized representative of exporter

Paramveer Singh Nain
(Paramveer Singh Nain)
IO/SIIB(X)



Jainam Import And Export Co.

IMPORTER EXPORTER - MANUFACTURER

Reg. Office : No. 212, Subhashree Arcade, 2nd Floor, Opp-Shivaji Chowk, Jakerla Road, Malad (West), Mumbai-400054.

Date: 19.02.2024

To,
Dy./Asst. Commissioner of Custom
JNCH, Nahva Sheva
Uran - Raigad

To/SIR(x)
pls put up in
file
A/R

Sub: Provisional release shipment
Ref: S/b No. 7077172, 7077180, 7077165 Dates: 29.01.2024

Dear Sir,

I hereby request you to please allow the market enquiry process as well as provisional release Cargo.

We Authorized To Mr. Prabhakar Wayadande for Market Enquiry Behalf of us.

So, I requested to you that please give us allow for Provisional release shipment. Your early action will be much appreciated.

Thanking You

Yours Faithfully

FOR JAINAM IMPORT AND EXPORT CO

AUTH SIGN

Factory Unit 1 : B-6, Gala No. 213/214, Pritesh Compound, Mankoll Anjur Phata, Dapoda Road, Bhiwandi - 421302
Factory Unit 2 : Ground Floor, Azad Market Galli, Behind Jangleshwar Mandir, Asalphi, Sakinaka, Chhatkopar, Mumbai - 400084.
Tel No.: 91 22 - 2888 5122 /23 /24 / 25 Email: jainamimpexp@gmail.com

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

The Proprietor M/s JAINAM
IMPORT & EXPORT CO.

OFFICE NO 212, SUBHSHRI
ARCADE, ZAKMALAD WEST
MUMBAI , MAHARASHTRA
400064

WHEREAS, I, **Kapil** am making inquiry in connection with
export vide SB no- 7077165, 7077172, 7077180, ALL DATED 29.01.2024
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your
possession or under your control:

- 1. e-way bills, GSTR2A**
- 2. GST Tax invoice, bank statement**
- 3. Any other relevant document**

NOW, THEREFORE, in exercise of powers vested in me under Section
108 of the Customs Act, 1962, I do hereby summon you to appear before
me in person on **2024-05-08** at **11:30:AM** at the office of
C-604, SIIB(X), JNCH *8th May 2024*

Inquiry as aforesaid is deemed to be a judicial proceeding within the
meaning of section 193 and section 228 of the Indian Penal Code, 1860
(45 of 1860) and non-compliance of this summon is an offence punishable
under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **17** day of **April, 2024** at
JNCH



Name : **Kapil**

Signature : *Kapil*

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



Jainam Import And Export Co.

IMPORTER EXPORTER - MANUFACTURER

Reg. Office : No: 212, Subhshri Arcade, 2nd Floor, Opp.Shivaji Chowk, Jakeria Road, Malad (West), Mumbai-400064.

Date: 07/05/2024

To,
The Senior Intelligence Officer,
Export Department.,
The Dy. Commissioner of Custom,
C-604, SIIB (X), JNCH,
Nhava Sheva, Uran,
Navi Mumbai.

Dear Sir,

Sub: Personal Hearing

I, Ms. Sejal Madan Sundesha, hereby authorized my father Mr. Madan P. Sundesha to attend your office in response to Summons Dated 17th April 2024 at JNCH in my behalf.

Thanking You,

For, **JAINAM IMPORT AND EXPORT CO.**



Partner



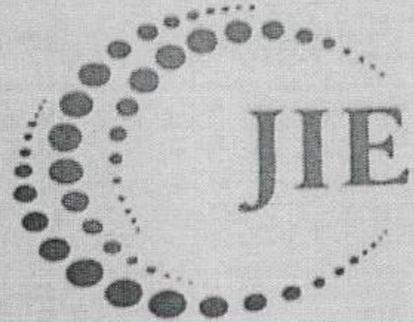
Madan
17/5/2024

Factory Unit 1 : B-6, Gala No. 213/214, Pritesh Compound, Mankoli Anjur Phata, Dapoda Road, Bhiwandi - 421302
Factory Unit 2 : Ground Floor, Azad Market Galli, Behind Jangleshwar Mandir, Asalpha, Sakinaka, Chatkopar, Mumbai - 400084.

Tel No.: 91 22 - 2888 5122 /23 /24 / 25 Email: jainamimpexp@gmail.com

Madan Sundesha - C.E.O.

+91 98194 40779



Jainam Import And Export Co.

Reg. Office : No. 212, Subhshri Arcade, 2nd Floor, Opp. Shivaji Chowk,
Jakeria Road, Malad (West), Mumbai - 400 064.

Tel.: 022-3511 2655 | 022-3511 2656

E-mail : jainamimpex@gmail.com

*Madan
17/5/24*



भारत सरकार
GOVERNMENT OF INDIA

Download Date: 22/12/2021



मदनलाल पुखराज सुदेशा
Madanlal Pukhraj Sundesha
जन्म तारीख/DOB: 01/02/1952
पुरुष/ MALE
Mobile No: 98194440779

8298 7774 7503
VID : 9182 0439 0488 6827

Issue Date: 18/10/2011

माझे आधार, माझी ओळख

madan



भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पत्ता:
ए-१ चंद्रमा बिल्डिंग तळ मजला, ५ वा क्रॉस,
मामलतेदारवाडी, मालाड पश्चिम, मुंबई,
महाराष्ट्र - 400064
Address :
A-1 Chandrama Bldg Gr Floor, 5th cross,
Mamlatedarwadi, Malad (West), Mumbai,
Maharashtra - 400064



8298 7774 7503
VID : 9182 0439 0488 6827



help@uidai.gov.in



www.uidai.gov.in

P.O. Box No. 1947,
Bengaluru-560 001

SHOW FILING TABLE

SHOW RETURN FILING FREQUENCY

Search Result based on GSTIN/UIN : 27AARFJ8638A1Z2

Filing details for GSTR3B

Financial Year	Tax Period	Date of filing	Status
2023-2024	March	02/05/2024	Filed
2023-2024	February	26/03/2024	Filed
2023-2024	January	19/02/2024	Filed
2023-2024	December	20/01/2024	Filed
2023-2024	November	20/12/2023	Filed
2023-2024	October	20/11/2023	Filed
2023-2024	September	20/10/2023	Filed
2023-2024	August	20/09/2023	Filed
2023-2024	July	19/08/2023	Filed
2023-2024	June	20/07/2023	Filed

Filing details for GSTR-1/IFF

Financial Year	Tax Period	Date of filing	Status
2023-2024	March	19/04/2024	Filed
2023-2024	February	08/03/2024	Filed
2023-2024	January	10/02/2024	Filed
2023-2024	December	08/01/2024	Filed
2023-2024	November	09/12/2023	Filed
2023-2024	October	10/11/2023	Filed
2023-2024	September	10/10/2023	Filed
2023-2024	August	11/09/2023	Filed
2023-2024	July	11/08/2023	Filed
2023-2024	June	11/07/2023	Filed

Filing details for GSTR9

Financial Year	Tax Period	Date of filing	Status
2022-2023	Annual	30/12/2023	Filed

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Goods and Services Tax

Government of India, States and Union Territories

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Search Taxpayer

GSTIN/UIN of the Taxpayer *

* indicates mandatory fields

Enter GSTIN/UIN of the Taxpayer

SEARCH

Search Result based on GSTIN/UIN : 27AARFJ8638A1Z2

Legal Name of Business

JAINAM IMPORT AND EXPORT CO

Trade Name

JAINAM IMPORT AND EXPORT CO

Effective Date of registration

07/02/2022

Constitution of Business

Partnership

GSTIN / UIN Status

Active

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - CENTER)

State - CBIC

Zone - MUMBAI

Commissionerate - MUMBAI-WEST

Division - DIVISION X

Range - RANGE-III

Other Office

(JURISDICTION - STATE)

State - Maharashtra

Zone - MUMBAI_SOUTH_WEST

Division - KANDIVALI

Charge - MALAD-WEST_709

Annexure-A(LIVE consignments)

Sr.No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Declared PMV(in Rs)	Redetermined PMV as per market enquiry(in Rs)	Redetermined FOB (in Rs)	Declared Drawback (in Rs.)	Redetermined Drawback(in Rs)	Declared ROSCTL	Redetermined ROSCTL
1	7077165 dated 29.01.2024	Mens Jeans Pants(blend)	4241601	801.68	545	2883535.26	127248	86506.0577	229471	155999.257
2	7077172 dated 29.01.2024	Mens Jeans Pants(blend)	4866181	801.68	545	3308139	145985	99244.17	263260	178970.32
3	7077180 dated 29.01.2024	Mens Jeans Pants(blend)	2203884	801.68	545	1498249.65	66116	44947.4895	119230	81055.3061
		Ladies Night Dress(MMF)	2541041	742.8	300	1026269	68608	27709.263	91740	38998.222
Total(in Rs)=			13852707			8716192.91	407957	258406.98	703701	455023.105
**IGST under LUT							Excess(in Rs)=	149550.02		248677.895

Goods and Services Tax

Government of India, States and Union Territories

GSTR1

MADANLAL PUKHRAJ SU
27AAMLPS9090F1ZF

Dashboard > Returns > GSTR-1/IFF > B2B

English

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices - View Details



Indicates Mandatory Fields

Deemed Exports

SEZ Supplies with payment

SEZ Supplies without payment

Supply attract reverse charge

Intra-State Supplies attracting IGST

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN •

27AARFJ8638A1Z2

Recipient Name •

JAINAM IMPORT AND EXPORT CO

Name as in Master



Invoice no.*	
STE/LOC/18/23	
Invoice date*	
02/02/2024	📅
Total invoice value (₹)*	16,19,352.00 ✓
POS ⓘ*	
27-Maharashtra	▼
Supply Type	
Intra-State	
Source	
E-Invoice	
IRN	
90cc8840bf498ac9096479e99dd34dba22da08224d847d4612bd482c7c6afff45	
IRN date	
02/02/2024	

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Central tax (₹)*	State/UT tax (₹)*
0%			
0.1%			
0.25%			
1%			

⏪ Top

Rate (%)	Taxable value (₹)°	Amount of Tax		
		Central tax (₹)°	State/UT tax (₹)°	Cess (₹)
1.5%				
3%				
5%	15,42,240.01	38,556.00	38,556.00	0.00
6%				
7.5%				
12%				
18%				
28%				

BACK

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Site Last Updated on 14-05-2024

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+ and Safari 6+

Goods and Services Tax - GSTR-2B

Taxable inward supplies received from registered persons

GSTIN of supplier	Trade/Legal name	Invoice Details				Place of supply	Supply Attract Reverse Charge	Rate (%)	Taxable Value (₹)	Tax Amount			GSTR-1/IFF/GSTR-5 Period	GSTR-1/IFF/GSTR-5 Filing Date	ITC Availability
		Invoice number	Invoice type	Invoice Date	Invoice Value(₹)					Integrated Tax(₹)	Central Tax(₹)	State/UT Tax(₹)			
27AAACE1520E1ZB	EASTERN CARGO CARRIERS INDIA	BOSISE24020021	Regular	08/02/2024	98813.00	Maharashtra	No	5	66560.15	0.00	1664.00	1664.00	Feb'24	08/03/2024	Yes
27AAACE1520E1ZB	EASTERN CARGO CARRIERS INDIA	BOSISE24020021	Regular	08/02/2024	98813.00	Maharashtra	No	18	24513.00	0.00	2206.17	2206.17	Feb'24	08/03/2024	Yes
27AAACE1520E1ZB	EASTERN CARGO CARRIERS INDIA	BOSISE24020063	Regular	23/02/2024	114791.00	Maharashtra	No	18	20760.05	0.00	1868.40	1868.40	Feb'24	08/03/2024	Yes
27AAACE1520E1ZB	EASTERN CARGO CARRIERS INDIA	BOSISE24020063	Regular	23/02/2024	114791.00	Maharashtra	No	5	85994.51	0.00	2149.86	2149.86	Feb'24	08/03/2024	Yes
27AAALT1020D1ZK	TEXTILES COMMITTEE (GOVT. OF	MJ/L/03386/22-23	Regular	31/01/2024	18880.00	Maharashtra	No	18	16000.00	0.00	1440.00	1440.00	Jan'24	21/02/2024	Yes
27AAACI9302A1Z3	INTERASIA LINES SINGAPORE PTE	IBODS2300044772	Regular	07/02/2024	51636.80	Maharashtra	No	18	43760.00	0.00	3938.40	3938.40	Feb'24	07/03/2024	Yes
27AACCM4945P1ZV	MSC MEDITERRANEAN SHIPPING (MH05IMI850771123	Regular	11/02/2024	33074.22	Maharashtra	No	18	28029.00	0.00	2522.61	2522.61	Feb'24	11/03/2024	Yes
27AACCN8633K1Z3	NAVKAAR CORPORATION LIMITED	NI/IMPC/27889/24	Regular	12/02/2024	17700.00	Maharashtra	No	18	15000.00	0.00	1350.00	1350.00	Feb'24	11/03/2024	Yes
27AACCN8633K1Z3	NAVKAAR CORPORATION LIMITED	NI/IMPC/27890/24	Regular	12/02/2024	1416.00	Maharashtra	No	18	1200.00	0.00	108.00	108.00	Feb'24	11/03/2024	Yes
27AACCN8633K1Z3	NAVKAAR CORPORATION LIMITED	NI/IMPC/29408/24	Regular	27/02/2024	40828.00	Maharashtra	No	18	34600.00	0.00	3114.00	3114.00	Feb'24	11/03/2024	Yes
27AADCI6523Q1Z2	IDFC FIRST BANK LIMITED	2702241305551831	Regular	12/02/2024	11770.63	Maharashtra	No	18	9975.11	0.00	897.76	897.76	Feb'24	09/03/2024	Yes
27AADCI6523Q1Z2	IDFC FIRST BANK LIMITED	2702241340668661	Regular	22/02/2024	3986.04	Maharashtra	No	18	3378.00	0.00	304.02	304.02	Feb'24	09/03/2024	Yes
27AABCC9418Q1Z2	COSCO (INDIA) SHIPPING PVT LTD	CIIM272402002808	Regular	26/02/2024	58264.00	Maharashtra	No	18	49376.00	0.00	4443.84	4443.84	Feb'24	09/03/2024	Yes
27AABCH4778A1ZP	HIND TERMINALS PVT. LTD.	MH08/2324/020802	Regular	17/02/2024	3068.00	Maharashtra	No	18	2600.00	0.00	234.00	234.00	Feb'24	11/03/2024	Yes
27AABCH5572J2ZB	HMM SHIPPING INDIA PRIVATE LI	BF23037507	Regular	02/02/2024	69728.00	Maharashtra	No	18	59091.52	0.00	5318.24	5318.24	Feb'24	07/03/2024	Yes
27AABCH5572J2ZB	HMM SHIPPING INDIA PRIVATE LI	BK24000353	Regular	02/02/2024	15340.00	Maharashtra	No	18	13000.00	0.00	1170.00	1170.00	Feb'24	07/03/2024	Yes
27AADCR8616H1Z6	RAMESH FOREX PRIVATE LIMITED	CM/23/1742	Regular	08/02/2024	250875.50	Maharashtra	No	18	1752.80	0.00	157.75	157.75	Feb'24	08/03/2024	Yes
27AADCR8616H1Z6	RAMESH FOREX PRIVATE LIMITED	CM/23/1785	Regular	16/02/2024	252316.80	Maharashtra	No	18	1760.00	0.00	158.40	158.40	Feb'24	08/03/2024	Yes
27AEBFS1259Q1ZH	SUBHSHRI OVERSEAS LLP	SO/LOC-30/23	Regular	03/02/2024	1877794.00	Maharashtra	No	5	1788375.00	0.00	44709.38	44709.38	Feb'24	08/03/2024	Yes
27AEBFS1259Q1ZH	SUBHSHRI OVERSEAS LLP	SO/LOC-31/23	Regular	20/02/2024	49613.00	Maharashtra	No	5	47250.00	0.00	1181.25	1181.25	Feb'24	08/03/2024	Yes
07ABVPR0509F1ZH	GOLECHA HERBALS UNLIMITED	GHU/23-24/1085	Regular	24/02/2024	806885.00	Maharashtra	No	5	768461.46	38423.09	0.00	0.00	Feb'24	08/03/2024	Yes
27AACCO6217A1ZV	ONE LINE	IN27230172007	Regular	28/02/2024	37435.50	Maharashtra	No	18	31725.00	0.00	2855.25	2855.25	Feb'24	10/03/2024	Yes
27AACCO6217A1ZV	ONE LINE	IN27230172285	Regular	29/02/2024	631.30	Maharashtra	No	18	535.00	0.00	48.15	48.15	Feb'24	10/03/2024	Yes
27AACCS9869C1Z2	SEABIRD MARINE SERVICES PVT LT	EY24B006681	Regular	06/02/2024	4720.00	Maharashtra	No	18	4000.00	0.00	360.00	360.00	Feb'24	11/03/2024	Yes
27AACCS9869C1Z2	SEABIRD MARINE SERVICES PVT LT	EY24HD0017690	Regular	03/02/2024	4720.00	Maharashtra	No	18	4000.00	0.00	360.00	360.00	Feb'24	11/03/2024	Yes
27AACCS9869C1Z2	SEABIRD MARINE SERVICES PVT LT	TJ24I33959	Regular	02/02/2024	44124.92	Maharashtra	No	18	37394.00	0.00	3365.46	3365.46	Feb'24	11/03/2024	Yes
27AACCS9869C1Z2	SEABIRD MARINE SERVICES PVT LT	TJ24I33970	Regular	02/02/2024	27443.26	Maharashtra	No	18	23257.00	0.00	2093.13	2093.13	Feb'24	11/03/2024	Yes
27ABMFS8565K1Z9	S. S. EMBROIDERIES	629	Regular	07/02/2024	2661120.00	Maharashtra	No	5	2534400.00	0.00	63360.00	63360.00	Feb'24	11/03/2024	Yes
27ABMFS8565K1Z9	S. S. EMBROIDERIES	669	Regular	26/02/2024	2328480.00	Maharashtra	No	5	2217600.00	0.00	55440.00	55440.00	Feb'24	11/03/2024	Yes
27ABAFK0794L1Z0	KRISHNA SHIPPING AGENCY	IMP050/TI/23-24	Regular	29/02/2024	12390.00	Maharashtra	No	18	10500.00	0.00	945.00	945.00	Feb'24	11/03/2024	Yes
27ABAFK0794L1Z0	KRISHNA SHIPPING AGENCY	IMP051/TI/23-24	Regular	06/02/2024	12390.00	Maharashtra	No	18	10500.00	0.00	945.00	945.00	Feb'24	11/03/2024	Yes
27ABAFK0794L1Z0	KRISHNA SHIPPING AGENCY	IMP052/TI/23-24	Regular	06/02/2024	12390.00	Maharashtra	No	18	10500.00	0.00	945.00	945.00	Feb'24	11/03/2024	Yes
27ABAFK0794L1Z0	KRISHNA SHIPPING AGENCY	IMP059/TI/23-24	Regular	06/02/2024	12390.00	Maharashtra	No	18	10500.00	0.00	945.00	945.00	Feb'24	11/03/2024	Yes
27ABAFK0794L1Z0	KRISHNA SHIPPING AGENCY	IMP061/TI/23-24	Regular	14/02/2024	12390.00	Maharashtra	No	18	10500.00	0.00	945.00	945.00	Feb'24	11/03/2024	Yes
27ABAFK0794L1Z0	KRISHNA SHIPPING AGENCY	IMP068/TI/23-24	Regular	19/02/2024	5900.00	Maharashtra	No	18	5000.00	0.00	450.00	450.00	Feb'24	11/03/2024	Yes
27ANUPP206Q1Z1	AARMBH LOGISTICS	EXP00604/23-24	Regular	07/02/2024	25712.00	Maharashtra	No	18	21790.00	0.00	1961.10	1961.10	Feb'24	11/03/2024	Yes
27ANUPP206Q1Z1	AARMBH LOGISTICS	EXP00646/23-24	Regular	19/02/2024	6478.00	Maharashtra	No	18	5490.00	0.00	494.10	494.10	Feb'24	11/03/2024	Yes
27AAHCS2051H1ZG	SINOKOR MERCHANT MARINE CO	BOMIMSKR24020057	Regular	02/02/2024	79206.17	Maharashtra	No	18	67123.87	0.00	6041.15	6041.15	Feb'24	08/03/2024	Yes
27AAHCS2051H1ZG	SINOKOR MERCHANT MARINE CO	BOMIMSKR24020202	Regular	05/02/2024	49324.94	Maharashtra	No	18	41800.80	0.00	3762.07	3762.07	Feb'24	08/03/2024	Yes
27AMLPS9090F1Z2	SUNDESHA TEXTILE EXIM CO	STE/LOC/16/23	Regular	01/02/2024	3116610.00	Maharashtra	No	5	2968200.00	0.00	74205.00	74205.00	Feb'24	08/03/2024	Yes
27AMLPS9090F1Z2	SUNDESHA TEXTILE EXIM CO	STE/LOC/17/23	Regular	02/02/2024	3575534.00	Maharashtra	No	5	3405270.00	0.00	85131.75	85131.75	Feb'24	08/03/2024	Yes
27AMLPS9090F1Z2	SUNDESHA TEXTILE EXIM CO	STE/LOC/18/23	Regular	02/02/2024	1619352.00	Maharashtra	No	5	1542240.00	0.00	38556.00	38556.00	Feb'24	08/03/2024	Yes
27AAACC1206D3ZE	CENTRAL WAREHOUSING CORPOR	22431/2324/51103	Regular	05/02/2024	40738.00	Maharashtra	No	18	34524.00	0.00	3107.16	3107.16	Feb'24	11/03/2024	Yes
27AADCK2002L1Z5	KESTREL AVIATION PVT LTD	CFS/I23006511	Regular	16/02/2024	44575.00	Maharashtra	No	18	37775.00	0.00	3399.75	3399.75	Feb'24	11/03/2024	Yes

Goods and Services Tax

Government of India, States and Union Territories

GSTR 1 ✓

SUBHSHRI OVERSEAS L
27AEBFS1259Q1ZH

Dashboard > Returns > GSTR-1/IFF > B2B

English

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices - View Details



Indicates Mandatory Fields

Deemed Exports

SEZ Supplies with payment

SEZ Supplies without payment

Supply attract reverse charge

Intra-State Supplies attracting IGST

Is the supply eligible to be taxed at a differential percentage (%) of the existing rate of tax, as notified by the Government?

Recipient GSTIN/UIN •

27AARFJ8638A1Z2

Recipient Name •

JAINAM IMPORT AND EXPORT CO

Name as in Master

Invoice no.*	
SO/LOC-30/23	
Invoice date*	
03/02/2024	
Total invoice value (₹)*	18,77,794.00
POS ⓘ*	
27-Maharashtra	▼
Supply Type	
Intra-State	
Source	
E-Invoice	
IRN	
a56da95f183b8730dd291637e19e5890b8e54928dcbd4ab0cf6b6909425581b5	
IRN date	
03/02/2024	

Item details

Rate (%)	Taxable value (₹)*	Amount of Tax	
		Central tax (₹)*	State/UT tax (₹)*
0%			
0.1%			
0.25%			
1%			

Rate (%)	Taxable value (₹)°	Amount of Tax		
		Central tax (₹)°	State/UT tax (₹)°	Cess (₹)
1.5%				
3%				
5%	17,88,375.00	44,709.38	44,709.38	0.00
6%				
7.5%				
12%				
18%				
28%				

BACK

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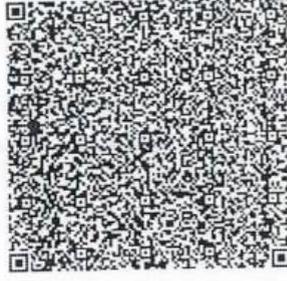
Site Last Updated on 14-05-2024

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+ and Safari 6+

Tax Invoice

e-Invoice



IRN : a56da95f183b8730dd291637e19e5890b8e54928dcbd-4ab0cf6b6909425581b5
 Ack No. : 122420031933288
 Ack Date :

SUBSHRI OVERSEAS LLP(1.4.22 to 31.3.23- (from 1-Apr-23) OFFICE NO.214, 2ND FLOOR, SUBSHRI ARCADE, OPP. SHIIVAJI CHOWK, ZAKARIA RD., MALAD (W), MUMBAI. GSTIN/UIN: 27AEBFS1259Q1ZH State Name : Maharashtra, Code : 27 Consignee (Ship to)		Invoice No. e-Way Bill No. Dated SO/LOC-30/23 281714289549 22-01-2024 Mode/Terms of Payment
Jainam Import And Export Co. 212, 2nd Floor, Subhshri Arcade, Jakaria Road, Opp. Shivaji Chowk, Malad (West), Mumbai GSTIN/UIN : 27AARFJ8638A1Z2 State Name : Maharashtra, Code : 27 Buyer (Bill to)		Reference No. & Date. Other References Buyer's Order No. Dated Dispatch Doc No. Delivery Note Date Dispatched through Destination Terms of Delivery

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	Ladies Night Dress (MMF) Free Size Output SGST 2.5% Output CGST 2.5% Round Off	62082200	3,765 PCS.	475.00	PCS.	17,88,375.00
				2.50 %		44,709.38
				2.50 %		44,709.38
						0.24
	Total		3,765 PCS.			₹ 18,77,794.00

Amount Chargeable (in words) **₹ 18,77,794.00**
 E. & O.E

HSN/SAC	Taxable Value		CGST		SGST/UTGST		Total	
	Rate	Amount	Rate	Amount	Rate	Amount	Tax Amount	Total
62082200	2.50%	17,88,375.00	2.50%	44,709.38	2.50%	44,709.38	89,418.76	89,418.76
		Total		44,709.38		44,709.38	89,418.76	89,418.76

Tax Amount (in words) : **INR Eighty Nine Thousand Four Hundred Eighteen and Seventy Six paise Only**
 Declaration
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for SUBSHRI OVERSEAS LLP(1.4.22 to 31.3.23- (from 1-Apr-23)

 Authorised Signatory



This is a Computer Generated Invoice

e-Way Bill

e-Way Bill

Doc No. : Tax Invoice - SO/LOC-30/23
Date : 22-01-2024

IRN : a56da95f183b8730dd291637e19e5990b8e54928dcbd4ab0cf6b6909425581b5
Ack No. : 122420031933288
Ack Date: 22-01-2024



1. e-Way Bill Details

e-Way Bill No. : 281714289549 Mode : 1 - Road Generated Date: 22-01-2024 4:19 PM
Generated By: 27AEBFS1259Q1ZH Approx Distance: 15 KM Valid Upto 23-01-2024 11:59 PM
Supply Type : Outward-Supply Transaction Type : Bill From - Dispatch From

2. Address Details

From
SUBHSHRI OVERSEAS LLP(14.22 to 31.3.23- (from 1-Apr-23)
GSTIN : 27AEBFS1259Q1ZH Maharashtra
Dispatch From
1, Parisharam, Near Odhav Dham, Mandir, Ganesh Gully ..
Khairani Road, Asalfa, MUMBAI-400072 Mumbai
Maharashtra 400072

To
Jainam Import And Export Co.
GSTIN : 27AARFJ8638A1Z2 Maharashtra
Ship To
212, 2nd Floor, Subhshri Arcade,, Jakaria Road, Opp.
Shivaji Chowk,, Malad (West), Mumbai 400064
Maharashtra 400064

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
62082200	Ladies Night Dress (MMF) & Ladies Night Dress (MMF)	3,765 PCS	17,88,375.00	2.50+2.50

Madan
17/1/2024

Tot. Taxable Amt : 17,88,375.00 Other Amt : 0.24 Total Inv Amt : 18,77,794.00
CGST Amt : 44,709.38 SGST Amt : 44,709.38

4. Transportation Details

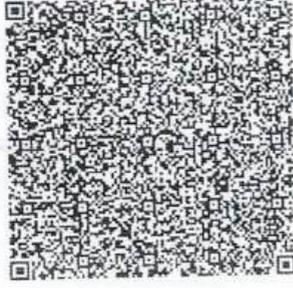
Transporter ID :
Name : Doc No. :
Date :

5. Vehicle Details

Vehicle No. : MH48CB5999 From : 400072 CEWB No.:

Tax Invoice

e-Invoice



IRN : 90cc8840bf498ac9096479e99dd34dba22da0824d847-d4612bd482c7c6afff45
 Ack No. : 122420009933904
 Ack Date : 19-01-2024

Sundesh Textile Exim Co
 Plot No.58, Sector -8A, Shop No.4,
 Sohama Society, Airoli,
 Navi Mumbai.
 GSTIN/UIN: 27AMLPS9090F1ZF
 State Name : Maharashtra, Code : 27

Invoice No. e-Way Bill No. Dated
 STE/LOC/18/23 201713630137 19-01-2024
 Delivery Note Mode/Terms of Payment

Jainam Import and Export Co
 212, Subhshri Arcade, 2nd Floor,
 Jakaria Road, Opp. Shivaji Chok,
 Malad (W), Mumbai
 GSTIN/UIN : 27AARFJ8638A1Z2
 State Name : Maharashtra, Code : 27
 Buyer (Bill to)

Reference No. & Date. Other References
 Buyer's Order No. Dated
 Dispatch Doc No. Delivery Note Date
 Dispatched through Destination
 Bill of Lading/LR-RR No. Motor Vehicle No.
 MH48CB5999
 Terms of Delivery

Jainam Import and Export Co
 212, Subhshri Arcade, 2nd Floor,
 Jakaria Road, Opp. Shivaji Chok,
 Malad (W), Mumbai
 GSTIN/UIN : 27AARFJ8638A1Z2
 State Name : Maharashtra, Code : 27

SI No.	Description of Goods	HSN/SAC	Quantity	Rate	per	Amount
1	Cotton Mens Jeans Pant Asso. Size	62034990	3,024 PC	510.00	PC	15,42,240.00
	Output CGST 2.5 %			2.50 %		38,556.00
	Output SGST 2.5%			2.50 %		38,556.00
	Total		3,024 PC			₹ 16,19,352.00

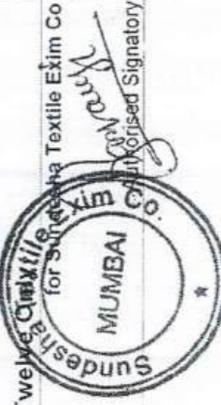
M. S. Jaisankar
 19/1/2024

Amount Chargeable (in words) E. & O.E

INR Sixteen Lakh Nineteen Thousand Three Hundred Fifty Two Only

HSN/SAC	Taxable Value	CGST Rate	CGST Amount	SGST/UTGST Rate	SGST/UTGST Amount	Total Tax Amount
62034990	15,42,240.00	2.50%	38,556.00	2.50%	38,556.00	77,112.00
	Total		15,42,240.00		38,556.00	77,112.00

Tax Amount (in words) : INR Seventy Seven Thousand One Hundred Twelve Only
 Declaration for Sundesh Textile Exim Co
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.



This is a Computer Generated Invoice

Doc No. : Tax Invoice - STE/LOC/18/23
Date : 19-01-2024

IRN : 90cc88405f498ac9096479e99dd34dba22da0824d847d4612bd482c7c6aff45
Ack No. : 122420009933904
Ack Date: 19-01-2024



1. e-Way Bill Details

e-Way Bill No. : 201713630137 Mode : 1 - Road Generated Date : 19-01-2024 1:13 PM
Generated By: 27AMLPS9090F1ZF Approx Distance: Valid Upto : 20-01-2024 11:59 PM
Supply Type : Outward-Supply Transaction Type: Bill From - Dispatch From

2. Address Details

From
M/S. SUNDESHA TEXTILE EXIM CO.(1.4.22 to 31.3.23)
GSTIN : 27AMLPS9090F1ZF
Maharashtra

Dispatch From
Shop No.4, Plot No.58, Sector-8A, Soham Apt., Navi
Mumbai, MUMBAI - 400 708 Airoli Maharashtra 400708

To
Jainam Import and Export Co
GSTIN : 27AARFJ8638A1Z2
Maharashtra

Ship To
212, Subhshri Arcade, 2nd Floor,, Jakaria Road, Opp.
Shivaji Chok., Malad (W), Mumbai MUMBAI Maharashtra
400064

3. Goods Details

HSN Code	Product Name & Desc	Quantity	Taxable Amt	Tax Rate (C+S)
62034990	Cotton Mens Jeans Pant & Cotton Mens Jeans Pant	3.024 PCS	15,42,240.00	2.50+2.50

Maharashtra
17/1/24

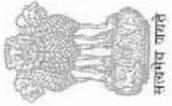
Tot. Taxable Amt	:	15,42,240.00	Other Amt	:		Total Inv Amt	:	16,19,352.00
CGST Amt	:	38,556.00	SGST Amt	:	38,556.00			

4. Transportation Details

Transporter ID :
Name :
Doc No. :
Date :

5. Vehicle Details

Vehicle No. : MH48CB5999 From : Airoli CEWB No.:



भारत सरकार / Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707



F.No. SG/MISC-339/2023-24/SIIB(X)JNCH

Date: .05.2024

REMINDER-1

To,

The Dy./ Asstt. Commissioner of CGST,
Anti Evasion Wing, Mumbai (W) Commissionerate,
MAHAVIR JAIN VIDYALAYA, C.D. BURFIWALA MARG,
JUHU LANE, ANDHERI (W), MUMBAI-400058

Sir/Madam,

Sub: Verification of the genuineness of M/s Jainam Import & Export Co. (GSTN: 27AARFJ8638A1Z2) and it's suppliers - reg.

Please refer to the letter dated 20.02.2024 from SIIB(X), JNCH

This unit is investigating a case against the exporter M/s Jainam Import & Export Co. (GSTN: 27AARFJ8638A1Z2) wherein, apparently, Govt. revenue implications are there.

2. In this regard, it is requested to verify the following queries: -
1. Verify the genuineness of the M/s Jainam Import & Export Co. (GSTN: 27AARFJ8638A1Z2) and it's suppliers.
 - II. Whether M/s Jainam Import & Export Co. (GSTN: 27AARFJ8638A1Z2) and it's suppliers have filed the GST returns regularly or otherwise.
 - III. Verify the genuineness of Input Tax Credit (ITC) availed by M/s Jainam Import & Export Co. (GSTN: 27AARFJ8638A1Z2).

The outcome of the verification may please be communicated to this office at the earliest.

Yours sincerely,

(KAPIL)

Appraiser
SIIB(X), JNCH

EM 955741752DN
17/5/2024

nd Total 000

No BRC penalty

Indian Customs EDI System - Exports

JNCH, NHAVA SHEVA, TAL-URAN, DIST-RAIGAD-400707

Details of Defaulting IECs (FOB Yet to be Realised)
IEC:AARFJ638A Exporter Name:JAINAM/IMPORT AND EXPORT CO
Expected Realisation Date Between 01/01/2016 to 27/05/2024

Serial No.	SB No.	SB Date	LEO Date	Expected Realization Date	Invoice No.	Drawback Amount	FOB to be Realised(In FC)	FOB Actually Realised(In FC)	FOB Currency	Freight Currency	Freight Currency	Insurance Currency	Insurance Currency	Commission
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s report is limited to Data sent by RBI and Integrated in ICES

ort Printed by : 10063631 Printed on : 27/05/2024 17:08 Page : 1 Report ID : E_MIS_RBI_I_10063631

Type here to search

On the basis of risk analysis, the NCTC has identified 01 shipping bill dated 24.01.2024 filed by exporter M/s JAINAM IMPORT AND EXPORT CO (IE Code AARFJ8638A) from INNSA1 i.e. Nhava Sheva Sea Port. It is observed that the commodity being exported is RMGs destined to UNITED ARAB EMIRATES.

Accordingly, goods of shipping bills No. 7077165, 7077172 & 7077180 all dated 29.01.2024 for which goods were registered and carted inside JWR CFS were put on hold by this office vide Hold letter No. 260/2022-23/SIIB(X) issued vide F. No. SG/Misc-101/2021-22/SIIB(X) JNCH dated 02.02.2024.

Further, the goods covered under Shipping Bills No. 7077165, 7077172 & 7077180 all dated 29.01.2024 were examined 100% under Panchanama dated 03.02.2024 at JWR CFS in the presence of Shri Prabhakar Dhondiba Wayadande, authorized G card holder of CB M/s. Pavithra Impex (License No. 11/2580) having Kardex No. 1645/2019.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RoDTEP	IGST
1.	7077165 dtd 29.01.2024	RMG	4241601.45	127248	229471	Nil	LUT
	7077172 dtd 29.01.2024	RMG	4866180.91	145985	263260	Nil	LUT
	7077180 dtd 29.01.2024	RMG	4744924.65	134725	210972	Nil	LUT

During 100% examination, goods covered under Shipping Bills No. 7077165, 7077172 & 7077180 all dated 29.01.2024 were found as declared in terms of quantity and declared description in the said shipping bill.

Thereafter, samples of the leather goods were drawn randomly in duplicate and the same were taken over for the purpose of further investigation.

Red Flags raised by NCTC are as follows:

1. The exporter registered as partnership firm, which has obtained IEC registration recently in March, 2022.
2. There is one more active GST registration on the same mobile number 9324333777 as that of the exporter and having same address of principal place of business.
3. Two Level-1 suppliers M/s. GURUDEV TEXTILE INDUSTRIES and M/s. SUNDESHA TEXTILE EXIM CO are having same address of principal place of business. M/s. SUNDESHA TEXTILE EXIM CO is a supplier to M/s. GURUDEV TEXTILE INDUSTRIES.
4. 3 - L1 suppliers are related parties of the exporter.
5. For inward supply by other supplier, there is no proper vehicle movement.
6. The supply chain of the exporter is suspicious in view of the facts discussed above.
7. Spurt of exports with improper supply chain.

- 8. The commodity being exported is risky and country of destination is also risky.
- 9. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification and overvaluation to avail undue export benefits.

Accordingly, the following actions are proposed:

- 1. Alert may be inserted to withhold the Drawback, ROSCTL/RODTEP & IGST benefits of M/s Jainam Import and Export Co. (IEC: AARFJ8638A).
- 2. RSS may be forwarded to DYCC for testing purpose.
- 3. Letters may be written to the concerned jurisdictional CGST Commissionerate of the exporter for verification of genuineness.
- 4. Market enquiry of the goods may be conducted for determining the actual valuation of the goods.

File is submitted for kind perusal and approval please.

Anayak
 06/02/2024
 (Ashok Kumar Nayak)
 LO/SIIB(CX)

Jalil
 06/02/24
 SI/SIIB(CX)
 CRADIC

[Signature]
 09/02/2024
 DY/SIIB(CX)

ADY/SIIB(CX)
[Signature]
 9/2/24
 उषा भोयर
 USHA BHOYAR

Commissioner

21/2/24
 9/2/24
 सजीव कुमार सिंह
 SANJEEV KUMAR SINGH
 आयुक्त, सीमा शुल्क
 Commissioner of Customs

[Signature]
 09/02/2024
[Signature]
 (SIIB-CX)

[Signature]
 उषा भोयर
 USHA BHOYAR
 9/2/24

ADY/SIIB(CX)

SR. NO.: 2
 DATE: 07/02/2024
 ADCNS-II U.N.B.

CCNS - II
 SR. No. 08
 Date: 08.02.24

Notes on pre-page may please be seen.

As directed draft letters for forwarding of RSS to DYCC and to Jurisdictional CGST commissionerate is prepared and placed opposite for perusal, approval and signature please.

A/Nayak
18/02/24
LO/SIB(x)

File received today
after coming from level, SIO(SIB(x)).
19/2/24
(KAPIL)

Change taken today
19/2/24
DC/SIB(x)



IV

Pre-page notes may kindly be perused.

1. Letter to DYCC, JNCH for testing of RSS has been sent on 26.02.2024.
2. Letter for verification of genuineness of the exporter has been written to concern jurisdictional CGST Commissionerate on 26.02.2024.
3. Further, Market Enquiry in respect of the subject goods conducted by SIIB(X) and representative of exporter, on dated 24.02.2024 in the wholesale market, near Masjid Bunder , Mumbai.

The details of 03 shipping bills are :

Sr. No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Declared Drawback (in Rs.)	ROSCTL
1.	7077165 dtd 29.01.2024	Ladies Night Dress	4241601	127248	229471
2	7077172 dtd 29.01.2024	Men's Jeans Pants	4866181	145985	263260
3.	7077180 dtd 29.01.2024	Jeans Pant & Ladies Night Dress	4744925	134725	210972

Thereafter, as per market enquiry, the declared FOB value of all 03 shipping bills(under LUT) i.e. Rs 1,38,52,707/- was re-determined to Rs 87,16,192/- and subsequently overall export benefits such as excess/differential drawback & RoSCTL found to be Rs 1,49,550/- & Rs 2,48,678/- respectively.

Meanwhile, the exporter vide letter dated 19.02.2024(received on 29.02.2024) have requested for provisional release of the goods for export.

Kind attention is invited to para 4(c) of the CBIC **Circular No. 01/2011-Customs dated 04.01.2011** which read as "(c) In case the export goods are suspected of mis-declaration or where declaration is to be confirmed and further enquiry / confirmatory test or expert opinion is required (as in case of chemicals or textiles materials), the goods should be allowed exportation provisionally. The exporters in these cases are required to execute a Bond of an amount equal to the value of goods and furnish appropriate security in order to cover the redemption fine and penalty in case goods are found to be liable to confiscation. In case exports are made under any Export Promotion / Reward Schemes, the finalization of export incentives should be done only after receipt of the test report / finalisation of enquiry and final decision in the matter. The Bond executed for provisional release shall contain a clause to this effect,"

Further, if approved, goods may be released provisionally for export under section 110A of the customs act, 1962 with appropriate Bond and Bank Guarantee. Accordingly, file may be forwarded to adjudicating authority for deciding the

✓

FNo 54/Inv-218/23-24/SUB(x)

conditions of provisional release for export as per board circular No. 01/2011 dated. 04.01.2022 and 30/2013 dated 05.08.2023.

Accordingly, if approved, letter with RUD may be forwarded to the adjudicating authority for deciding the conditions of provisional release for export of above 03 shipping bills as per Board Circular No. 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013.

Submitted for perusal, approval or otherwise please.

Abhishek
08/03/2024
(A.K. Shank)
IO/SIB(x)

Jalil
8/3/24
SSO/KAPIL

BC
13/3/24
BC/SIB(x)

As proposed
USHA BHOYAR
8/3/24

SSO
8/3/24
(SIB(x))

IO/SIB(x)

As directed, Summon to the Exporter is prepared and placed opposite for your kind perusal and approval please.

Abhishek
17/04/24
IO/SIB(x)
(ABHISHEK)

Jalil
17/4/24
SSO/SIB(x)
(KAPIL)

DC/SIB(x)

As directed, Reminder letter for the verification of the genuineness of the exporter is prepared and placed opposite for your kind perusal and approval please.

Abhishek
16/05/2024
IO/SIB(x)
(ABHISHEK)

Jalil
16/5/24
SSO/SIB(x)

VI

Pl. See pre page noting,

As directed, a draft letter for verification of genuineness of exporter M/S Jainram Import & Export Co. (GSTIN: 27AARFJ8638A1Z2) is prepared and placed opposite for kind perusal and approval please.

W
14/11/2024
Io/S11BCX
(VISHNU)

14/11/24
S10/S11BCX
(Jaganpreet)

AC/S11BCX

PANCHANAMA dated 03.02.2024 DRAWN AT CFS- JWR Logistics Pvt. Ltd., Village- Padeghar, Panvel, Navi Mumbai - 410206

Pancha No.1		Pancha No.2	
Name	Viraj Vijay Pawar	Name	Mayur Suresh Phapale
Age	34	Age	25
Address-	A-23, BEST Staff Colony, Dr. SS Rao Road, Near Gandhi Road, Parel, Mumbai-400013	Address-	Belapur, Ahmadnagar, Maharashtra, 422602
Type of ID card	Aadhar Card	Type of ID card	Aadhar Card
Number of ID Card	3116 0006 2740	Number of ID Card	3559 8598 1995
Mobile No.	7021971516	Mobile No.	9834350768
Occupation	Service	Occupation	Service

We the above mentioned Panchas were called upon by a person who introduced himself as Shri Ashok Kumar Nayak, an Intelligence Officer, SIIB(X), JNCH on 03.02.2024 at 1730 hrs at JWR CFS, 15-23, National Highway 4B, Panvel-JNPT Highway, Village- Padeghar, Ulwe, Panvel, Navi Mumbai, Maharashtra-400210 to witness the examination of goods of exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) covered under 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 carted inside JWR CFS, for confirmation of declaration in respect of description of goods, quantity and any other declaration thereof.

Here we were introduced to Shri Paramveer Singh Nain, IO/SIIB(X) and Shri Prabhakar Dhondiba Wayadande, G-card holder of authorized CB M/s. Pavithra Impex (CHA License No: 11/2580) having ID Kardex No.1645/2019. Then the officer explained to us that the exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) having address at Office No. 212, Subhshri Arcade, ZAK, Malad (W), Mumbai has filed 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 through their Customs Broker M/s. Pavithra Impex (CHA License No: 11/2580) for export of their consignment.

We were shown the Hold letter No. 260/2022-23/SIIB(X) dtd. 02.02.2024 signed by Deputy Commissioner of Customs, SIIB(X), JNCH regarding hold of 03 Shipping Bill having No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 of M/s. Jainam Import and Export Co. (IEC:

P1
Rajiv
03/02/24

P2
Amur
03/02/24

CB
Prabhakar
03.02.2024
Prabhakar Dhondiba Wayadande

AARFJ8638A), filed through their authorized Customs Broker M/s. Pavithra Impex (CHA License No: 11/2580). Further we were shown the above-mentioned Shipping Bill, Export Invoice & Packing List of the goods attempted to be exported.

Further, the above-mentioned officer requested us to bear witness to the examination proceedings of the goods covered under 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 to which we both voluntarily agreed.

Thereafter, all of us proceeded to a location inside A Shed of JWR CFS where at Location B-07 a total of 41, 47 & 55 packages found placed for shipping bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 respectively. The goods were found to be packed in white polypropylene bags. There after each of these packages were opened by the laborers available in the CFS with the help of CHA and CFS staff and further the officer started examining the goods thoroughly.

Details of the goods covered under the above said Shipping Bills is as follows:

Sr No.	S/B No. & Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RoSCTL (in Rs.)	RoDTEP	IGST
1.	7077165 dtd 29.01.2024	RMG	4241601.45	127248	229471	Nil	LUT
	7077172 dtd 29.01.2024	RMG	4866180.91	145985	263260	Nil	LUT
	7077180 dtd 29.01.2024	RMG	4744924.65	134725	210972	Nil	LUT

During 100% examination, goods covered under Shipping Bills No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 were found as declared in terms of quantity and declared description in the said shipping bills.

Thereafter, samples of the RMG were drawn randomly in duplicate from the said consignment in our presence. Further, the said samples as drawn above were sealed with wax seal and taken over for the purpose of further investigation by the said Customs Officer. We have put our dated signatures as a token of having witnessed the samples drawl process and sealing of the same in the presence of Shri Prabhakar Dhondiba Wayadande, G-card holder of authorized CB M/s. Pavithra Impex (CHA License No: 11/2580) having ID Kardex No.1645/2019.

P,
Ravi
03/02/24

R,
Prabhakar
03/02/24

CB
Prabhakar
03.02.2024
Prabhakar Wayadande
Cardex 1645/2019

All the goods pertaining to M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) covered under 03 Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 were re-packed in the same packages and kept back inside Shed-A at location B-07 of JWR CFS in our presence and the same were handed over to Manager, JWR CFS for safe custody.

We have put our dated signatures on the Shipping 7077165, 7077172 & 7077180 all dtd 29.01.2024 filed by exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A), Export Invoice and Packing List and other relevant documents as a token of having seen the same and being present during the examination.

The Panchanama running into 03 pages ended on the same place and same date i.e. 03.02.2024 at 2130 hrs. The Panchanama was carried out in our presence as per our say and in the presence of the authorized Customs Broker representative. The Panchanama was carried out in peaceful and systematic manner and no untoward event happened during the course of drawing the Panchanama and no damage was done to the subject goods.

Drawn by me, on the 03rd day of February 2024.

Ashok Kumar Nayak
03/02/2024
I.O./SIIB(X), JNCH
(Ashok Kumar Nayak)

Prakash Kar
03.02.2024
Prakash Kar Inayatdar
(Representative of CB)
Card no. 104372019

In presence of:

Viraj Pawar
03/02/24
Pancha-I

(Viraj Pawar)

Paramveer Singh
03/02/24
(Paramveer Singh)
I.O./SIIB(X), JNCH

Manoj S Phule
03/02/2024
Pancha-II
(Manoj S Phule)



**OFFICE OF THE COMMISSIONER OF CUSTOMS,
NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE
BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983: Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in**

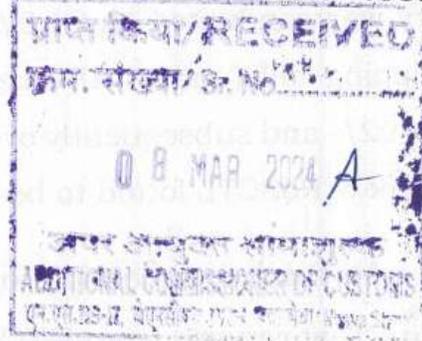


F.No-SG/Inv-218/23-24/SIIB(X) JNCH

Date: .03.2024

To,

The Additional Commissioner of Customs
CEAC, JNCH
Nhava Sheva.



Sir,

Sub: NOC for Provisional release of the goods for Export covered under Shipping Bill No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 of exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) - reg.

Please refer to the subject mentioned above.

The Exporter M/s. Jainam Import and Export Co. (IEC: AARFJ8638A) has filed 03 shipping bills No. 7077165, 7077172 & 7077180 all dtd 29.01.2024 for export of RMG. Based on the NCTC inputs, the same was hold by this unit vide hold letter dated 02.02.2024. The details of 03 shipping bills are :

Sr. No	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Declared Drawback (in Rs.)	ROSCTL
1.	7077165 dtd 29.01.2024	Ladies Night Dress <i>Jeans Pant</i>	4241601	127248	229471
2	7077172 dtd 29.01.2024	Men's Jeans Pants	4866181	145985	263260
3.	7077180 dtd 29.01.2024	Jeans Pant & Ladies Night Dress	4744925	134725	210972

The Red Flags according to the NCTC alert are as follows:

1. The exporter registered as partnership firm, which has obtained IEC registration recently in March, 2022.
2. There is one more active GST registration on the same mobile number 9324333777 as that of the exporter and having same address of principal place of business.
3. Two Level-1 suppliers M/s. GURUDEV TEXTILE INDUSTRIES and M/s. SUNDESHA TEXTILE EXIM CO are having same address of principal place of business. M/s. SUNDESHA TEXTILE EXIM CO is a supplier to M/s. GURUDEV TEXTILE INDUSTRIES.
4. 3 - L1 suppliers are related parties of the exporter.

5. For inward supply by other supplier, there is no proper vehicle movement.
6. The supply chain of the exporter is suspicious in view of the facts discussed above.
7. Spurt of exports with improper supply chain.
8. The commodity being exported is risky and country of destination is also risky.
9. As the commodity being exported is risky, there is high possibility of mis-declaration in terms of quality, quantity of goods, mis-classification and overvaluation to avail undue export benefits.

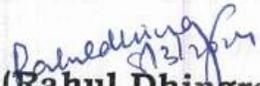
In view of above, the goods were examined 100% under Panchanama dated 03.02.2024 wherein value of the goods found overvalued. Thereafter, market enquiry was conducted on 24.02.2024 and thus, the declared FOB value of all 03 shipping bills(under LUT) i.e. Rs. 1,38,52,707/- was re-determined to Rs 87,16,192/- and subsequently overall export benefits such as excess/differential drawback & RoSCTL found to be Rs 1,49,550/- & Rs 2,48,678/- respectively

As further investigation is still pending regarding verification of GST and Test reports from DYCC, Meanwhile, the exporter vide letter dated 19.02.2024 has requested for provisional release of the goods for Export purpose.

This office has no objection for provisional release of the goods for Export covered under 03 shipping bills No 7077165, 7077172 & 7077180 all dtd 29.01.2024. Further bond and/or BG may be decided on merits of the case in line of the existing Rules & Regulations.

This issues with approval of the Addl. Commissioner of Customs, SIIB(X), JNCH.

Yours Faithfully


(Rahul Dhingra)

Dy. Commissioner of Customs
SIIB (X), JNCH

Encl:- Copy of shipping bills & packing list.

Lab NO. 162 / STIB (x) dt. 26/02/24

S/B NO. 7077180; S/B DATE 29/01/2024

REPORT:

The sample as received is in the form of dyed printed woven readymade garment article i.e. dress having embroidered fabric stitched on the front upper side and at the end of the sleeves. Base fabric is wholly composed of two ply yarn of spun yarn and filament yarn of polyester. Embroidered dyed fabric is composed of filament yarns of polyester; metalized yarns and viscose yarns have been used for embroidery work.

Total weight of sample = 325.1 g

Weight of base fabric = 300.2 g

Weight of embroidered dyed fabric = Balance

GSM of base fabric = 135.28

Sealed remnant returned.

Martina Devi

6/3/24

Dr. MARTINA DEVI
Chemical Assistant


86.03.24

डॉ. पूर्णिमा मिश्रा / Dr. Purnima Mishra
रसायन परीक्षक ग्रेड-१ / Chemical Examiner Grade-1
जवाहरलाल नेहरू सीमांतुलक भवन प्रयोगशाला
Jawaharlal Nehru Custom House Laboratory
नहाव शेवा / Nhava Sheva



भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



F.No. SG/INV-218/2023-24/SIIB(X)JNCH

Date: .02.2024

To,

The Chemical Examiner Gr.I,
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

[Handwritten Signature]
26.02.24

**Sub: Testing of sample pertaining to Shipping Bill No. 7077180 dtd 29.01.2024
by M/s. Jainam Imports & Exports Co. (IEC: AARFJ8638A) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to 7077180 dtd 29.01.2024 for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7077180 dtd 29.01.2024	Ladies Night Dress	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,

[Handwritten Signature]
(Rahul Dhingra)

Dy. Commissioner of Customs
SIIB(X), JNCH

Encl: as above.

Lab No. 163 / STIP (x) dt. 26/02/24

S/B No.: 7077165 dated 29.01.2024

Report: The sample as received is in the form of readymade garment (Full pant). It is made of yarn dyed woven fabric having two back and two side pockets fitted with metallic buttons and zip at front portion. Side pockets having lining of woven fabric. It is composed of cotton yarn on one side and filament yarns of polyester with spandex yarns on the other side. Woven fabric of lining is composed of polyester.

Total weight of sample = 421.4 gm.

% composition

% of cotton = 79.95 %

% of polyester = 17.20

Spandex yarns = balance

GSM of Base fabric = 353.48

Sealed remnant sample returned.

02/03/2024

Arunabh Srivastav
Assistant Chemical Examiner
JNCH Laboratory

M. Maity

02/03/2024

डॉ. मृत्तुंजय माइति

Dr. MRITUNJOY MAITY
रसायन परीक्षक ग्रेड-II
CHEMICAL EXAMINER GR-II
J.N.C.H. Laboratory Nilava Sheva



सत्यमेव जयते

भारत सरकार/ Government of India
वित्त मंत्रालय / Ministry of Finance
आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय
Office of Commissioner of Customs NS-II
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra – 400 707



F.No. SG/INV-218/2023-24/SIIB(X)JNCH

Date: .02.2024

To,

The Chemical Examiner Gr.I,
Incharge, Customs Laboratory, JNCH
Nhava Sheva,
Tal: Uran, Dist: Raigad.

**Sub: Testing of sample pertaining to Shipping Bill No. 7077165 dtd 29.01.2024
by M/s. Jainam Imports & Exports Co. (IEC: AARFJ8638A) – reg.**

Please find enclosed herewith sealed envelopes of samples of below mentioned goods from the consignment pertaining to **7077165 dtd 29.01.2024** for testing purpose.

Sr.No.	S/B No. & Date	Declared Description	No. of RSS
1.	7077165 dtd 29.01.2024	Men's Jeans Pants	01

The above-mentioned sealed envelopes are being sent herewith. The test may be conducted on the samples and report may be given on the following parameters: -

- Detailed analysis of composition
- Nature of the sample
- Whether the samples are as per their respective declared description

Thanking you.

Yours sincerely,


(Rahul Dhingra)

Dy. Commissioner of Customs
SIIB(X), JNCH

Statement of Mr. MADANLAL SUNDESHA, CEO of M/s Jainam Import& Export(IEC-AARFJ8638A) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 17.05.2024.

In response to Summons dated 17.04.2024, I present myself today on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. MADANLAL SUNDESHA, I stay at A-1, Chandrama Building Ground floor, Malad, Mumbai. I am 72 years old and I can read, write, and understand Hindi and English. I have studied till HSc from Delhi. I am requesting officer to type my statement on computer as per my say. My mobile No is 9819440779. I am staying at the above mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 829877747503.

On being asked regarding my company, I state that this company was established in having IEC- **AARFJ8638A**. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in last year 2022.

On being asked about my company's office, I state that the Company's principal place of business office is situated at Office no-212, Subhshri Arcade, Zakmalad(W), Mumbai-400064 as mentioned in IEC. I am submitting the copy of IEC as proof of my Company address.

Q.1 What is your role in the company M/s Jainam Import& Export(IEC-AARFJ8638A)?

Ans. I am the CEO & authorized representative of M/s Jainam Import& Export(IEC-AARFJ8638A) and submitting signed copy of authority letter dated 07.05.2024. Sir, in response to Summons dated 17.04.2024, I present myself before customs to release my bond and BG.

Q.2 Did you file 03 Shipping Bills no.- 7077165, 7077172 & 7077180 all dated 29.01.2024?

Ans. Sir, we filed these 03 shipping bills through our CHA M/s Pavithra Impex but later they informed us that Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

Q.3 Do you know that your goods you have misdeclared the goods in terms of valuation. Do you agree with 100% examination done under Panchanama dated 03.02.2024? Were you present during examination?

Ans Sir, the goods were rightly declared in terms of quantity & description. I agree with examination done under Panchanama dated 03.02.2024. we sent our authorized representative Shri Prabhakar ji, G-card for examination.

Q.4 What was your intention behind this misdeclaration of in terms of value in said shipping bill which also verified in market report dated 24.02.2024?

Ans Sir, I again state that it was unintentional mistake by us. However, we agree with said market enquiry report and value suggested therein.

Q.5 Why there are another active GST registration on same mobile no-9324333777 at same principal place of address? Also your L1 supplier M/s Sundesha Textile Exim & M/s Gurudev Textiles Industries has same principal working address? Are they related or sister firms?

Ans. Sir, the supplier M/s Gurudev Textiles has nothing to do with current consignments, as the consignment was purchased from M/s Sundesha Textile Exim and M/s Subhshri Overseas. Most of our family members in same business so given same mobile number. Still, we agree with value suggested by the department to avoid further delay.

Q 6. It came to notice that you have suspicious supply chain & no proper vehicle movement during purchase of these goods? what is your say?

Ans. Sir, We are genuine exporter and submitting all signed Tax invoices and e-way bills and their corresponding entry in GSTR2B for genuine supply chain.

Q 7. Do any person from CHA M/s Pavithra Impex known to you?

Ans. Yes sir, I came to know through my friend about Mr Prabhakar ji, G-card employee of M/s Pavithra Impex whose employees also visited our premises for KYC.

Q 8. Are you actual owner of the goods to be exported vide said 03 shipping bills or just a frontman?

Ans. Yes sir, I am the CEO/authorized representative of M/s Jainam Import& Export(IEC-AARFJ8638A) and we are owner of these goods.

Q.9 What about your past consignments and their bank remittance?

Ans Sir, we have recently started business in later of year 2022 only and no BRC pending of any past consignments.

Q 10. What are your terms and condition for payment to buyer and from where you finance the money to buy goods?

Ans Sir, we generally purchases goods on credit and paid after receiving payment from overseas buyer 90 days timeline mostly.

Q 11 Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir. We are genuine exporter filing GSTR regularly.

Q.12 What else you want to say?

Madan
17/5/2024

Ans. Sir, during examination our goods found as declared in terms of quantity, and description. Now, I request to close our case and release bond and BG as we are ready to pay fine and penalty as decided by the department. Kindly take lenient view on this.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Madan 17/5/2024

(Mr. MADANLAL SUNDESHA)

CEO of M/s Jainam Import& Export

Typed by me,

Paramveer
(P.S Nain) 17/5/24

IO, SIIB(X), JNCH

before me

Kapil
17/5/24
(Kapil)

SIO/SIIB(X)



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II
SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (X),
Jawaharlal Nehru Custom House, Nhava Sheva,
Dist- Raigad, Maharashtra - 400 707.
Tel No: 27244983; Fax: 27241828, 27241825.
Email Id - siibx.jnch@gov.in



F. No. SG/Inv-218/23-24/SIIB(X)

Date: .05.2024

Investigation Report

On the basis of specific intelligence from NCTC, it was suspected that the Exporter M/s. Jainam Import& Export(IEC-AARFJ8638A) having address at Office no-212, Subhshri Arcade, Zakmalad(west), Mumbai-400064 (hereinafter referred to as the "Exporter") was attempting to export a consignment of goods declared as "Mens Jeans Pants & Ladies Night dress" (hereinafter called as "the goods") by over-invoicing its value to claim undue export benefits i.e. Drawback & RoSCTL vide 03 Shipping Bills No-7077165, 7077172 & 7077180 all dated 29.01.2024 filed through their Customs Broker M/s. Pavitra Impex (hereinafter referred to as the "CB") from Nhava Sheva port. Thereafter, the said consignment was put on hold vide F.No-SG/Misc-101/21-22/SIIB(X) dated 02.02.2024. The details of the said 03 Shipping Bills are tabulated below:-

Table-I

Sr.No.	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)
1	7077165 dated 29.01.2024	Mens Jeans Pants(blend)	4241601
2	7077172 dated 29.01.2024	Mens Jeans Pants(blend)	4866181
3	7077180 dated 29.01.2024	Mens Jeans Pants(blend)	2203884
		Ladies Night Dress(MMF)	2541041
Total(in Rs)=			13852707

2. Subsequently, the goods covered under the subject 03 shipping bills were examined under Panchanama dated 03.02.2024 in presence of authorized representatives of Exporter i.e. Shri Prabhakar D. Wayadande, G-card of CB M/s Pavithra Impex. During the course of 100% examination, the quantity and marked description was found as declared. However, Representative Sealed Samples(RSS) in triplicate were drawn randomly and were sealed for the purpose of testing of declared description and for valuation through market enquiry also.

3. Immediately, Alert dated 09.02.2024 was inserted against IEC to suspend IGST and other export incentives. Further, RSS of the goods were sent to DYCC, JNCH for testing on 19.02.2024. Further, a letter dated 19.02.2024 was also sent to jurisdictional DC/CGST Commissionerate to verify genuineness of the Exporter and its supplier to verify supply chain. However, no reply received till date. In the meantime, as per Exporter's request, the goods were allowed

provisional release for export on execution of bond equivalent to FOB value of the subject goods and/or BG.

4. To ascertain the nature, composition and correct classification of the subject goods, the representative samples drawn at the time of Panchanama were forwarded to DYCC, JNCH for testing. The DYCC, JNCH forwarded Test Report No. 163/SIIB(X) dated 26.02.2024. The details of the said DYCC report are tabulated as below:-

Table-II

Item Sr.No. of SB	Description Of Goods	Test results
1	Mens Jeans Pants	RSS is in form of Full pant & is made of woven fabrics composed of cotton 79.95% & polyester of 17.20% i.e blend
2	Ladies Night dress	RSS is in form of dyed printed woven RMG i.e. dress & its fabrics is composed of two ply yarn of spun yarn and filament yarn of polyester & embroidered dyed fabrics is composed of filament yarn of polyester.

5. From the above Table no. II, the goods were found as not declared in terms of exact composition i.e. whether the goods are cotton/blend/MMF etc. However, on being matched with declared drawback/RoSCTL serial number, the classification/benefit serial number of both the items were found as declared & there is no impact on revenue w.r.t above findings of DYCC reports. Thereafter, the investigation moved towards overvaluation angle in order to ascertain undue export benefits claim.

6. Re-determination of Valuation

6.1 Whereas, during 100% examination, it was suspected that *"the goods appears to be mis-declared in terms of value"* owing to the quality of fabrics used, was found inferior in unbranded garments etc, thus, the same appears liable to be rejected as per Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

6.2 Accordingly, as per Rule 3(3) *ibid*, since the value of the impugned goods could not be determined under the provisions of Sub Rule (1), the value was to be re-determined by proceeding sequentially through Rule 4 to Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

6.3 As the export goods were not standard goods, the export data in Export Commodity Data Base (ECDB) could not be used for comparing price of the goods of like kind and quality as required under Rule 4 of CVR, 2007. Further, the

subject goods were not identified specifically with any brand, mark, style and other specifications, the goods of like kind and quality exported cannot be identified to compare their transaction value with the declared value of the subject goods. Hence, value of the subject goods cannot be determined under the said Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

6.4 The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc. to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

6.5 The value of the impugned goods is, therefore, proposed to be re-determined under the residual Rule 6 of CVR (Export) Rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same was required to be done on the basis of Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 i.e. through Market Enquiry in presence of authorized representative from the Exporter and accordingly market enquiry of the goods was conducted on dated 24.02.2024 in the presence of authorized representative of exporter Shri Prabhakar D. Wayadande and the average wholesale price of the goods was re-determined in respect of all subject 03 live shipping bills, thus as per Section 2(30) of Customs act 1962, and accordingly in same proportionate, declared FOB value needs to be re-determined as detailed at Table-III.

Table-III

Sr No	S/B No. & Date	Description of Goods	Declared FOB (in Rs.)	Declared PMV (in Rs)	Redetermined PMV as per market enquiry (in Rs)	Redetermined FOB (in Rs)
1	7077165 dated 29.01.2024	Mens Jeans Pants(blend)	4241601	801.68	545	2883535.26
2	7077172 dated 29.01.2024	Mens Jeans Pants(blend)	4866181	801.68	545	3308139
3	7077180 dated 29.01.2024	Mens Jeans Pants(blend)	2203884	801.68	545	1498249.65
		Ladies Night Dress(MMF)	2541041	742.8	300	1026269
Total(in Rs)=			13852707			8716192.91

However, the goods were provisionally released for **export** as per request of exporter with Bond and BG on 08.03.2024 by SIIB(X),JNCH.

7. Recording of the Statement:

7.1 Statement of Shri SEJAL MADANLAL SUNDESHA, Partner of M/s Jainam Import and Export Co. was recorded under section 108 of the Customs Act, 1962 on 08.05.2024 wherein he inter-alia stated that he is the partner of M/s Jainam Import & Export (IEC-AARFJ8638A) in response to Summons dated 17.04.2024, I present myself before customs to release my bond and BG; filed 03 Shipping Bills no.- 7077165, 7077172 & 7077180 all dated 29.01.2024; that they filed these 03 shipping bills through our CHA M/s Pavithra Impex but later they informed us that Shipping bills were held by SIIB(X) and the goods would be examined 100%; that the goods you have misdeclared the goods in terms of valuation & whether he agreed with 100% examination done under Panchanama dated 03.02.2024; the goods were rightly declared in terms of quantity & description and he agree with examination done under Panchanama dated 03.02.2024; they sent our authorized representative Shri Prabhakar ji, G-card for examination; on being asked about their intention behind this misdeclaration of in terms of value in said shipping bill which also verified in market report dated 24.02.2024 ; he stated that it was unintentional mistake by them. However, he agreed with said market enquiry report and value suggested therein; on being asked why there are another active GST registration on same mobile no-9324333777 at same principal place of address and also L1 supplier M/s Sundesha Textile Exim & M/s Gurudev Textiles Industries has same principal working address & whether they related or sister firms; we are filing regular GST and submitted their details with all suppliers & all their family in same business so given same mobile number. On being asked it came to notice that you have suspicious supply chain & no proper vehicle movement during purchase of these goods; he replied that he is submitting e-way bills etc; that he came to know through his friend about Mr Prabhakar ji, G-card employee of M/s Pavithra Impex whose employees also visited our premises for KYC; on being asked whether he was actual owner of the goods to be exported vide said 03 shipping bills or just a frontman; he replied that he is the Partner of M/s Jainam Import & Export (IEC-AARFJ8638A) and owner of these goods; on being asked about their past consignments and their bank remittance; he replied that they had recently started business in later of year 2022 only and no BRC pending of any past consignments; on being asked what are their terms and condition for payment to buyer and from where you finance the money to buy goods; he replied that they generally purchases goods on credit and paid after receiving payment from overseas buyer 90 days timeline mostly On being asked whether they had been penalized by Customs, GST or any Govt agency till date; he replied in negative & stated that they are genuine exporter filing GSTR regularly and finally stated that during examination the

goods found as declared in terms of quantity, and description and requested to close the case and release bond and BG as they are ready to pay fine and penalty as decided by the department & Kindly take lenient view on this.

8.1 From the above, it appears that the Exporter has misdeclared the goods in terms of exact description and value which was unearthed only after DYCC reports and market enquiry conducted on 24.02.2024 in presence of representative of the Exporter & the same was accepted by the Exporter during his statement also. Thus, it is cardinal rule that "what is accepted need not be proved". Thus, these 03 shipping bills need to re-assess with re-determined FOB value of Rs 87,16,193/- and corresponding re-determined drawback & RoSCTL to Rs 2,58,407/- & Rs 4,55,023/- against declared drawback & RoSCTL of Rs 4,07,957/- & Rs 7,03,701/- respectively and it appears that the Exporter had knowingly declared higher price of the goods with malafide intention to claim undue/excess export benefits i.e. differential Drawback to the tune of Rs. 1,49,550/- & differential RoSCTL amounting to Rs 2,48,678/- (however IGST under LUT), which was not legitimately available to him, thereby attempted to cause loss to the Government Exchequer. This shows the guilty intention on the part of the Exporter. Thus, it appears that the goods under 03 said shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 are liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and consequent penalty under **Section 114(iii) & Section 114AA** of the Customs Act 1962.

8.2 Whereas, in the instant case, during investigation through market enquiry, it was noticed that the goods were found misdeclared in terms of value (also accepted by the Exporter). Further, as per NCTC alert information, the two L1 suppliers M/s Sundesha Textile Exim & M/s Gurudev Textiles Industries appears related parties having no proper inward supply of the goods. Hence, the purchase tax invoices from domestic Supplier also appears manipulated & appears fraudulently obtained in collusion with sister concerned supplier in the instant case with malafide intention to defraud Govt exchequer. Thus, the total undue/differential ITC amount @5% of Rs 6,92,635/- on declared FOB of Rs 1,38,52,707/- in respect of said 03 shipping bills appears questionable. This again clearly shows the guilty intention on part of the exporter of M/s Jainam Import & Export Co, for claiming undue ITC refund and by this act & omission he has also rendered himself liable for penalty under **Section 114AC** of the Customs act 1962.

8.3 In order to investigate **past consignments**, the data was retrieved from ICES from 01.01.2021 to 01.04.2024, it was noticed that there was no export wherein identical description goods were exported and/or BRC is pending as per ICES data as on date

9. RELEVANT LEGAL PROVISIONS

A. Customs Act, 1962

Section 2(30): Market price in relation to any goods means the wholesale price of the goods in the ordinary course of trade in India.

Section 50: Entry of goods for exportation. -

(1) The Exporter of any goods shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The Exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely:-

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

SECTION 113(i): any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77, shall be liable to confiscation;

Section 113 (ia): Any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the Exporter or manufacturer under this Act in relation to the fixation of the rate of drawback under Section 75, shall be liable to confiscation;

Section 113(ja): any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

Section 114(iii): Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods

as declared by the Exporter or the value as determined under this Act, whichever is the greater;

Section 75A(2): Where any drawback has been paid to the claimant erroneously or it becomes otherwise recoverable under this Act or the rules made there under, the claimant shall, within a period of two months from the date of demand, pay in addition to the said amount of drawback, interest at the rate fixed under section 28AA and the amount of interest shall be calculated for the period beginning from the date of payment of such drawback to the claimant till the date of recovery of such drawback.

B. Customs and Central Excise Duties Drawback Rules, 2017

Rule 17: Repayment of erroneous or excess payment of drawback and interest.

- Where an amount of drawback and interest, if any, has been paid erroneously or the amount so paid is in excess of what the claimant is entitled to, the claimant shall, on demand by a proper officer of Customs repay the amount so paid erroneously or in excess, as the case may be, and where the claimant fails to repay the amount it shall be recovered in the manner laid down in sub-section (1) of section 142 of the Customs Act, 1962.

C. Foreign Trade (Development and Regulation) Act, 1992

Section 11:(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

D. Foreign Trade (Regulation) Rules, 1993

Rule 11: On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

10. FINDINGS OF THE INVESTIGATION

10.1 From the facts, evidences and provisions discussed above, it appears that Exporter had misdeclared the goods in terms of value to avail undue drawback & RoSCTL benefits. Therefore, the FOB value of said 03 live shipping bills no- 7077165, 7077172 & 7077180 all dated 29.01.2024 has been re-determined

under Rule 6 of CVR, 2007 which comes to Rs 87,16,193/- against declared FOB of Rs 1,38,52,707/-. Thus, it appears that by mis-declaring the value of the goods, the Exporter had attempted to claim undue/excess export benefit i.e. differential Drawback to the tune of Rs. 1,49,550/- & differential RoSCTL amounting to Rs 2,48,678/-(as detailed at **Annexure-A** with IGST under LUT), in case of the said 03 live shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 and these 03 shipping bills need to re-assess with re-determined drawback & RoSCTL to Rs 2,58,407/- & Rs 4,55,023/- against declared drawback & RoSCTL of Rs 4,07,957/- & Rs 7,03,701/- respectively.

10.2 Whereas, the Exporter had mis-declared the value of the goods to claim undue export benefits i.e. Drawback & RoSCTL etc. intentionally and in breach of provisions of Section 50(2) of the Customs Act, 1962 read with Rule 11 of Foreign Trade (Regulations) Rules, 1993. Thus, it appears that the goods under 03 shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 appears liable to be confiscated under the provisions of section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and consequent penalty under **Section 114(iii) & 114AA** of the Customs Act 1962.

10.3 Further, in the instant case, during investigation through market enquiry, it was noticed that the goods were found misdeclared in terms of value(also accepted by the Exporter). Further, as per NCTC alert information, the two L1 suppliers M/s Sundesha Textile Exim & M/s Gurudev Textiles Industries appears related parties having no proper inward supply of the goods. hence, the purchase tax invoices from domestic Supplier also appears manipulated & appears fraudulently obtained in collusion with sister concerned supplier in the instant case with malafide intention to defraud Govt exchequer. Thus, the total undue/differential ITC amount @5% of Rs 6,92,635/- on declared FOB of Rs 1,38,52,707/- in respect of said 03 shipping bills appears questionable. This again clearly shows the guilty intention on part of the exporter of M/s Jainam Import & Export Co, for claiming undue ITC refund and by this act & omission he has also rendered himself liable for penalty under Section 114AC of the Customs act 1962

10.4 Further, as per GST online portal, the Exporter is partnership firm who has been filing GSTR regularly till 02.05.2024 & have valid IEC to do export. Further, the exporter during his statement informed that CHA has verified their KYC. Hence, there appears no violation of CBLR Regulations 2018 on the part of CB in the instant case.

11. In view of above contraventions of the provisions, an Investigation report is prepared summarizing contraventions as well as the following violation of the Customs act 1962 for SCN and/or adjudication by the competent authority: -

- (i) The total declared FOB value of 03 LIVE Shipping bills no- 7077165, 7077172 & 7077180 all dated 29.01.2024 of Rs 1,38,52,707/- as mentioned at Annexure-A, should be rejected under Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and need to re-determine at Rs 87,16,193/- under Rule 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007.
- (ii) The 03 LIVE Shipping bills no- 7077165, 7077172 & 7077180 all dated 29.01.2024 should be **re-assessed** with re-determined FOB value of Rs 87,16,193/- & with redetermined drawback & RoSCTL to Rs 2,58,407/- & Rs 4,55,023/- against declared drawback & RoSCTL of Rs 4,07,957/- & Rs 7,03,701/- respectively. (as detailed at **Annexure-A** with IGST under **LUT**) respectively.
- (iii) The goods vide 03 LIVE Shipping bills no-7077165, 7077172 & 7077180 all dated 29.01.2024 should be confiscated under Section 113(i), 113(ia) and 113(ja) of the Customs Act, 1962 and the Bond & BG submitted at the time of provisional release for export should not be enforced.
- (iv) Penalty should be imposed upon the Exporter M/s Jainam Import & Export (IEC-AARFJ8638A) under **Section 114(iii) & 114AA** of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue/excess export benefit in current export consignments.
- (v) Penalty should be imposed upon the Exporter M/s Jainam Import & Export (IEC-AARFJ8638A) under **Section 114AC** of the Customs Act 1962 for omission and commission on the part of the Exporter for attempting to claim undue ITC benefits.

This issues with approval of Addl. Commissioner of Customs, SIIB(X), JNCH.

IO/SIIB(X)
(P.S Nain)

SIO/SIIB(X)
(Kapil)

ANNEXURE-B

Sr. No.	Particulars
1	Copy of Shipping Bills alongwith invoice.
2	Panchnama & statement of Exporter
3	Provisional Release Order for export
4	Market enquiry report

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

The Director/authorized representative M/s.
Jainam Import & Export Co.

OFFICE NO.212, SUBHSHRI ARCADE, ZAKARIA
ROAD , MALAD WEST , MUMBAI , MUMBAI
SUBURBAN , MAHARASHTRA, 400064

EM9831242001N1

07/02/25

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
Shipping Bill No. 7077165 , 7077172 & 7077180 dated 29.01.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. Board resolution for authorizatio
2. e-way bills, GSTR2A, ITR of the company Purchase Tax invoice of this consignments, Bank statement PFMS linked account
3. any other relevant documents

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-02-14** at **03:30:PM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **06** day of **February, 2025** at **JNCh**Name : **Jaganpreet**

Signature

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

The Proprioter, M/s. Jainam Import & Export Co.

Office no.2, plot No. 57, Progressive Residency,
Sector, 19/20, CBD Belapur, Navi Mumbai
-400614

WHEREAS, I, **Jaganpreet** am making inquiry in connection with
Shipping Bill No. 7077165 , 7077172 & 7077180 dated 29.01.2024 under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

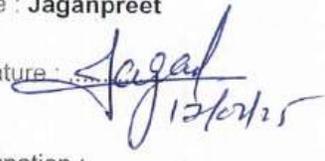
(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. Present yourself for statement**2. KYC documents of M/s. Jainam Import & Export Co. (IEC: AARFJ8638A)****3. any other relevant documents of subject shipping bills**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-02-17** at **11:30:AM** at the office of **C-604, SIIB(X), JNCH, Nhava Sheva, Distt. Raigad, Maharashtra-400707**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **17** day of **February, 2025** at **JNCH**Name : **Jaganpreet**Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Received

Mof

17.02.2025

Prabhekar Waryadamde
cardex no. 1645/2019

Statement of Shri. Prabhakar Dhondiba Wayadande, authorised representative and G-Card holder of M/s. Pavithra Impex (11/2580), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 on 17.02.2025.

In receipt of Spot Summons CBIC-DIN-20250278NT0000111211 dated 17.02.2025 issued by Shri. Jaganpreet, Appraiser of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 17.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Prabhakar Dhondiba Wayadande, aged 68 years. I am residing at 40, Birgaon Road, Opp. Panvelkar park rohidas nagar badlapur, East Badlapur, Kulgaon, Rabernath, Thane, Maharashtra - 421503. I have the personal Mobile No. 9309777624, Aadhaar Card bearing No. 4954 0693 8544, Form G issued by Mumbai Customs having Card No. 1645/2019 and I am submitting the copies of the same as proof of my identity. I have completed my B.Com from Mumbai. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Pavithra Impex (11/2580)?

Ans. I have come in response to the spot summons dated 17.02.2025 in relation to the export through JNPT by M/s. Jainam Import and Export Co (IEC: AARFJ8638A). I am the authorized person, holding a G-Card on behalf of CB M/s Pavithra Impex (11/2580), to give a statement before Customs.

Q. What is your role in the CB firm M/s Pavithra Impex (11/2580)? Are you authorized to provide a statement on behalf of the firm?

Ans. I am a G-Card Holder at M/s Pavithra Impex (11/2580) and oversee all export-related operations. I am fully authorized to provide a statement on behalf of the firm.

Q. Who is responsible for handling documentation work at your CB firm?

Ans. I, along with my subordinate staff, manage the documentation process for our firm.

Q. Can you explain the procedure followed by your firm for filing a Shipping Bill?

Ans. We first advise our exporters to submit all necessary documents relevant to the exporting commodity via email. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the

Prabhakar
17.02.2025

exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

Q. How long have you and your CB firm, M/s Pavithra Impex (11/2580), been engaged in the Customs Broker business?

Ans. I have been employed with M/s Pavithra Impex (11/2580) for the past Five years. The firm has been operating in the Customs Broker business for approximately Five years.

Q. Did you file Shipping Bills No. 7077165, 7077172 and 7077180 all dated 29.01.2024 on behalf of the exporter M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes, my subordinates, under my supervision, filed the aforementioned Shipping Bills on behalf of the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A).

Q. How did you receive the shipment details from M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. We received the shipment details through the official email of M/s Jainam Import and Export Co (IEC: AARFJ8638A). As they were a new client, we conducted a thorough verification of all relevant documents before filing the Shipping Bill for Customs clearance.

Q. Are you aware of the case booked against the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A), regarding Shipping Bills No. 7077165, 7077172 and 7077180 all dated 29.01.2024 for misdeclaration, particularly concerning valuation?

Ans. Yes, I am aware of the case registered against the exporter. I am also aware that the market enquiry revealed that the goods were overvalued.

Q. How did you establish contact with the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. We were introduced to the exporter through our forwarding associate.

Q. Have you conducted KYC verification for the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes, we verify the KYC details of every customer. The exporter holds a valid IEC issued by DGFT. As per CBLR 2018, we verified their KYC documents through the DGFT online portal and retained their signed and certified copies for our records.

Q. On perusal of KYC documents provided by you, it has been observed that the Physical verification of premises has not been done by you CB firm. Have you verified the address of M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q. Can you provide verifiable documentation, such as geotagged photographs, or inspection reports, to confirm the address of M/s Jainam Import and Export Co (IEC: AARFJ8638A) as part of the verification process?

Ans. No sir, there is not such proof readily available.

Q. What were the charges agreed upon for clearing the shipment?

Ans. We typically charge ₹4,000-5,000 per export shipment as agency fees.

myof
17 02 2025

Q. Since when have you been handling the export clearance for M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. This was the 14th shipment of M/s Jainam Import and Export Co (IEC: AARFJ8638A) through our CB firm.

Q. It appears that the first Shipping Bill for the exporter was filed by your firm. Are you aware of the KYC procedure for first-time exporters? Did you conduct the first-time exporter KYC procedure for M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes, Sir. The KYC procedure for first-time exporters was duly completed at CEAC. We conducted and finalized the KYC procedure for M/s Jainam Import and Export Co (IEC: AARFJ8638A) in accordance with the prescribed guidelines.

Q. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s. Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. No, Sir. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

Q. During the course of the investigation, it has been observed that the goods have been overvalued. What do you have to say about this?

Ans. Sir, the valuation of the goods is determined based on the invoices submitted by the exporter. Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification. Upon receiving confirmation from the exporter, the Shipping Bill is filed accordingly.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and that someone else was the actual owner? How would they finance such activities?

Ans. No, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.

Q. Why should it not be considered that you were aware of the misdeclaration by the exporter regarding the non-existent supply chain?

Ans. Sir, we filed the Shipping Bill based on the documents provided by the exporter, including KYC documents, invoices, and the packing list. During the examination, the goods were found as declared in terms of quantity and marked description. We had no prior knowledge of any discrepancies in the supply chain or potential violations under the GST Act.

Q. Regulation 10 of the CBLR, 2018 mandates that a Customs Broker shall advise their client to comply with the provisions of the Act, allied Acts, and applicable rules and regulations. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as applicable. Have you diligently adhered to this regulation concerning the shipment under Shipping Bills No. 7077165, 7077172, and 7077180, all dated 29.01.2024?

Ans. Yes, Sir. We conducted a verification of the documents provided by the exporter. The exporter informed us that the goods covered under the said shipping bills were procured locally for export. Accordingly, we proceeded with the filing of the Shipping Bills based on the KYC documents submitted by the exporter.

mt
17.02.2025

Q. As stated, your CB firm verified the exporter's documents before filing the shipping bills. Can you provide the tax invoice for the same?

Ans. No, Sir. The tax invoice is not readily available at present.

Q. Has your CB firm or the exporter ever been penalized by any government agency?

Ans. To my knowledge, neither our CB firm, M/s Pavithra Impex (11/2580), nor the exporter has been penalized by any government agency as of this date.

Q. Do you have anything further to add regarding this case?

Ans. Sir, we would like to reiterate that we are a legitimate and compliant Customs broker with a presence across India. We diligently follow all procedures for export shipments handled by us. We assure our full cooperation with the Customs authorities in the ongoing investigation.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

The above statement of mine running into 04 pages has been given as my true, correct, and voluntary without any force, threat, inducement or coercion. On my request I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB(X) JNCH Nhava Sheva, Dist - Raigad, Maharashtra - 400707. as per my request/say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Prabhakar Dhondiba Wayadande
17.02.2025
(Prabhakar Dhondiba Wayadande)

Authorised representative, M/s Pavithra Impex (11/2580)

Typed by me

Neeraj Kumar Gupta
17/02/25

(Neeraj Kumar Gupta)

IO / SIIB(X)

JNCH, NHAVA SHEVA

Before me

Jaganpreet
17/02/25

(Jaganpreet)

SIO / SIIB(X)

JNCH, NHAVA SHEVA



सत्यमेव जयते
भारत सरकार



आधार

भारतीय विशिष्ट पहचान प्राधिकरण

भारत सरकार

Unique Identification Authority of India

Government of India

Enrollment No.: 0661/10214/00341

To
Prabhakar Dhondiba Wayadande
S/O: Dhondiba Wayadande
40 shirgaon road
opp panvelkar park rohidas nagar badlapur east
Badlapur
Kulgaon

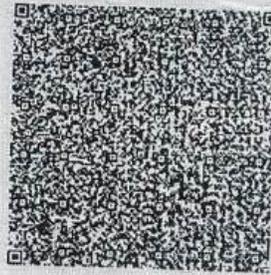
24/05/2013

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Ambarnath Thane
Maharashtra 421503
9309777624



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आपका आधार क्रमांक / Your Aadhaar No. :

4954 0693 8544

मेरा आधार, मेरी पहचान



भारत सरकार

Government of India



Prabhakar Dhondiba Wayadande

DOB : 02/06/1957

Male



4954 0693 8544

मेरा आधार, मेरी पहचान

Handwritten:
17.02.2025



FORM - G

CARD NO. 1645/2019

[see sub-regulation (5) of regulation 13]

Identity Card

Valid upto 07-02-2027

Shri/Ms. PRABHAKAR/DHONDIBA WAYADANDE having been registered in the books of this office as an authorised employee of Shri/Sarvaswari/Ms./ M/s PAVITHRA IMPEX having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so from 18-10-2019 until the cancellation/ expiry of the license issued to his principal, whichever is earlier.

He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



Specimen signature of employee:

[Handwritten signature]

Permanent Account No. (PAN) of employee:

AAXPV9235C

Name of the Customs Broker:

PAVITHRA IMPEX

Customs Broker License No.:

AASFP5574G (11/2580)

Customs Station:

MUMBAI

Valid:

18-10-2019

[Handwritten signature]

Signature of the Deputy/Assistant Commissioner of Customs

1. यह कार्ड अंतरणीय नहीं है और इस मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांग जान पर प्रस्तुत किया जाना चाहिए।
2. यह कार्ड सीमाशुल्क अधिनियम 2018 के विनियमन 13(5) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुख पर अंकित है।
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।
7. इस कार्ड के ह्रास जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई [फ़ोन: 022-22757575 (24 घंटे)] या निकटतम पुलिस स्टेशन में तुरंत दें।

1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs.
2. This card has been issued under Regulation 13(5) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card.
3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.
4. This card should not be used for any other purpose.
5. This card should be worn and displayed at all times inside Customs Area.
6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.
7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai Phone - 022-22757575 (24 hrs.) or to the nearest Police Station.

[Handwritten signature]

17-01-2025



उपायुक्त, केंद्रीय मालऔर सेवाकर, मंडल-10, मुंबई(पश्चिम), का कार्यालय
Office of The Deputy Commissioner Of CGST, Division-X,
Mumbai West

भारत संचार निगम लिमिटेड (प्रशासनिक भवन), विंग 4सी, जुहू तारा रोड,
सांता क्रूज़ (पश्चिम) मुंबई -40054

Bharat Sanchar Nigam Limited (Administrative Building),
Wing 4C, Juhu Tara Road, Santa Cruz (West) Mumbai -400054

E-mail :div10dgarm2023@gmail.com/div10-cgstmw@gov.in



F. No. GEXCOM/1552/2025-CGST-DIV-10-COMMRTE MUMBAI(W) /2741

Mumbai, 13th Feb, 2025

To,

Assistant Commissioner
SIIB(X), NS-II
JNCH, Nhava Sheva
Raigad, Maharashtra-400707

Sir

Subject: Verification of Genuineness of M/s Jainam Import and Export Co (GSTIN- 27AARFJ8638A1Z2) and its Supplier

1. M/s Sundesha Textile Exim Co having GSTIN- 27AMLPS9090F1ZF
2. M/s Subhshri Overseas LLP having GSTIN- 27AEBFS1259Q1ZH,
3. M/s Gurudev Textile Industries having GSTIN 27APJPS0248E1ZV,

Please refer to your office letter dated 20.01.2025. In this regard this office has conducted a Physical Verification of Principal Place of Business of all above four taxpayers on 06.02.2025.

1. During the visit, the Principal Place of Business was found existing. All four firms are being operated from the same premises having address at Office No. 216, Subhshri Arcade, Jakaria Road, Malad West, Mumbai Suburban, Maharashtra, 400064.
2. On further verification of GSTR-2A/2B and GSTR-3B, it is noticed that they have excess availed Input Tax Credit (ITC) as below:

Sr. No.	Name	GSTIN	Period	Amount
1	M/s Subhshri Overseas LLP	27AEBFS1259Q1ZH	2020-21 to 2024-25 (upto Dec-2024).	Rs. 2,11,58,544/-
2	M/s Gurudev Textile Industries	27APJPS0248E1ZV	from 2018-19 to 2023-24	Rs. 26,56,137/-
3	M/s Sundesha Textile Exim Co	27AMLPS9090F1ZF	2018-19 to 2024-25 (upto Dec-2024)	Rs. 14,79,663/-
4	M/s Jainam Import and Export Co	27AARFJ8638A1Z2	2021-22 to 2024-25 (upto Dec-2024)	Rs. 14,86,975/-

3. On verification of GSTR-1 & GSTR-2A/2B, it appears that all above taxpayers are involved in Circular trading of Goods. Detailed verification is pending.

This is an interim reply; detailed verification is pending and will be shared once completed.

Yours sincerely,

13/2/2025

(Dr. V. S. Teotia)

Deputy Commissioner
Division-X, CGST & C.Ex., Mumbai West.

Statement of Mr. MADANLAL SUNDESHA, CEO of M/s Jainam Import & Export (IEC: AARFJ8638A) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), NCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 14.02.2025.

In response to Summons dated 17.02.2025, I present myself today on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. MADANLAL SUNDESHA, I stay at A-1, Chandrama Building Ground floor, Malad, Mumbai. I am 72 years old and I can read, write, and understand Hindi and English. I have studied till H.Sc. from Delhi. I am requesting officer to type my statement on computer as per my say. My mobile No is 9819440779. I am staying at the above mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 8298 7774 7503.

On being asked regarding my company, I state that this company was established in having IEC- AARFJ8638A. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in year 2022.

On being asked about my company's office, I state that the Company's principal place of business office is situated at Office No-212, Subhshri Arcade, Zakmalad (W), Mumbai-400064 as mentioned in IEC. I am submitting the copy of IEC as proof of my Company address.

What is your role in the company M/s Jainam Import & Export (IEC: AARFJ8638A)?
I am the CEO and authorized representative of M/s Jainam Import & Export (IEC: AARFJ8638A). I am submitting a signed copy of the authority letter dated 12.02.2025. In response to the summons dated 17.02.2025, I have appeared before customs for the release of bond and bank guarantee.

Did you file the three Shipping Bills, No. 7077165, 7077172, and 7077180, all dated 01.02.2024?

Yes, these shipping bills were filed through our Customs House Agent (CHA), M/s Withra Impex. However, we were later informed that the shipping bills had been put on hold by SIIB(X) and that the goods would undergo a 100% examination.

Are you aware that the goods were misdeclared in terms of valuation? Do you acknowledge the 100% examination conducted under the Panchnama dated 03.02.2024? Were you present during the examination?
The goods were correctly declared in terms of quantity and description. I acknowledge examination conducted under the Panchnama dated 03.02.2024. Our authorized representative, Shri Prabhakar Ji, a G-card holder, was present during the examination.

What was your intention behind the misdeclaration in valuation as verified in the market report dated 24.02.2024?
The discrepancy in valuation was unintentional. However, I accept the findings of the market enquiry report dated 24.02.2024 and agree with the valuation suggested therein.

Madan
24/2/2025

Q Why is there another active GST registration on the same mobile number (9324333777) the same principal place of business? Additionally, why do your L1 suppliers, M/s Sundesha Textile Exim and M/s Gurudev Textile Industries, share the same principal working address? Are they related or sister concerns?

A M/s Gurudev Textiles is not associated with the current consignments, as the goods were procured from M/s Sundesha Textile Exim and M/s Subhshri Overseas. Multiple members of our family are engaged in the same business, which is why the same mobile number was provided. Nevertheless, we acknowledge the valuation as suggested by the department.

Q It has come to notice that your supply chain is suspicious, and there is no proper vehicle movement recorded during the purchase of these goods. What do you have to say?

A Sir, we are genuine exporters and are submitting all signed tax invoices and e-way bills and GSTR 2A of the said consignments to substantiate the legitimacy of our supply chain.

Q Do you personally know any employees of CHA M/s Pavithra Impex?

A Yes, sir. I came to know about Mr. Prabhakar Ji, a G-card holder of M/s Pavithra Impex, through a friend. Additionally, employees of the firm visited our premises for KYC verification.

Q Are you the actual owner of the goods being exported under the three shipping bills, or you acting as a frontman?

A Yes, sir. I am the CEO and authorized representative of M/s Jainam Import & Export (IEC: RFJ8638A), and we are the rightful owners of the goods.

Q What are the terms and conditions for payments to buyers, and how do you finance the purchase of goods?

A Sir, we generally purchase goods on credit and make payments to suppliers after receiving payments from overseas buyers, typically within a 90-day timeline.

Q How did you secure the export order for the goods covered under the aforementioned shipping bills?

A We received the order through a buying house/broker, based on which we proceeded with filing the shipping bills.

Q Do you have any other sales contracts or purchase orders with the overseas buyer?

A Yes, sir. We have a registered contract with the buying house. I will submit a copy within 3 working days.

Q It appears that the Bank Realisation Certificate (BRC) has not been realized for your past consignments and their bank remittances.

A Sir, apart from the subject shipping bills, partial BRC has been realized for past consignments as well. I will submit the details of the partial payment realization within 3-4 working days.

Q Your supply chain appears improper and potentially manipulated. Please justify.

A Sir, we have submitted all relevant documents, including tax invoices, e-way bills from suppliers, and their corresponding entries in GSTR-2A, to validate our supply chain.

Q Do you agree with the market enquiry conducted on 24.02.2024?

A Yes, sir. I agree with the findings of the market enquiry conducted on 24.02.2024.

Q As per the GST verification report, your firm was found operational at an additional place of business, and discrepancies were noticed in the ITC availed by your suppliers.

A Please explain.

A Sir, the principal business address mentioned in our GST registration was a rented property, whereas the additional business address is owned by me. I have now updated both addresses in my GST and IEC registrations. I have received a Show Cause Notice (SCN) from GST, Ghaziabad, and have already submitted my reply. Further, I have not claimed any refunds to date.

Mada
24/2/2025

Have you ever been penalized by Customs, GST, or any other government agency?
No, sir. We are genuine exporters and have been filing GSTR regularly without any faults.

Is there anything else you wish to state?
Sir, during the examination, our goods were found to be as declared in terms of quantity and description. Considering this, I request the closure of the case and the release of our bond and bank guarantee. We are also prepared to pay any fine or penalty as decided by the department. I respectfully request that a lenient view be taken in this matter.

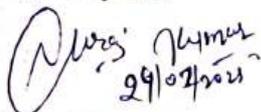
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

~~Sir during the examination our goods were found to be~~

The above statement of mine running into 3 Pages has been given as my true, correct and voluntary without any force, threat inducement or coercion. On my request, I have been understood by the officer before signing the said statement - has been typed on the office computer of SIIB (X) JNCH Nhava Sheva. Dist Raigad Maharashtra - 400707. as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Madan
(Mr. MADANLAL SUNDESHA)
24/2/2025
CEO of M/s Jainam Import & Export

Typed by me,


24/02/2025

Jeeraj Kumar Gupta
SIIB(X), JNCH

before me


24/02/25

(Jaganpreet)
SIO/SIIB(X), JNCH



उपायुक्त, केंद्रीय मालऔर सेवाकर, मंडल-10, मुंबई(पश्चिम), का कार्यालय
Office of The Deputy Commissioner Of CGST, Division-X,
Mumbai West

भारत संचार निगम लिमिटेड (प्रशासनिक भवन), विंग 4सी, जुहू तारा रोड,
सांता क्रूज़ (पश्चिम) मुंबई -40054

Bharat Sanchar Nigam Limited (Administrative Building),
Wing 4C, Juhu Tara Road, Santa Cruz (West) Mumbai -400054

E-mail :div10dgarm2023@gmail.com/div10-cgstmw@gov.in



F. No. GEXCOM/1552/2025-CGST-DIV-10-COMMRTE MUMBAI(W) /2741

Mumbai, 13th Feb, 2025

To,

Assistant Commissioner
SIIB(X), NS-II
JNCH, Nhava Sheva
Raigad, Maharashtra-400707

Sir

Subject: Verification of Genuineness of M/s Jainam Import and Export Co (GSTIN- 27AARFJ8638A1Z2) and its Supplier

1. M/s Sundesha Textile Exim Co having GSTIN- 27AMLPS9090F1ZF
2. M/s Subhshri Overseas LLP having GSTIN- 27AEBFS1259Q1ZH,
3. M/s Gurudev Textile Industries having GSTIN 27APJPS0248E1ZV,

Please refer to your office letter dated 20.01.2025. In this regard this office has conducted a Physical Verification of Principal Place of Business of all above four taxpayers on 06.02.2025.

1. During the visit, the Principal Place of Business was found existing. All four firms are being operated from the same premises having address at Office No. 216, Subhshri Arcade, Jakaria Road, Malad West, Mumbai Suburban, Maharashtra, 400064.
2. On further verification of GSTR-2A/2B and GSTR-3B, it is noticed that they have excess availed Input Tax Credit (ITC) as below:

Sr. No.	Name	GSTIN	Period	Amount
1	M/s Subhshri Overseas LLP	27AEBFS1259Q1ZH	2020-21 to 2024-25 (upto Dec-2024).	Rs. 2,11,58,544/-
2	M/s Gurudev Textile Industries	27APJPS0248E1ZV	from 2018-19 to 2023-24	Rs. 26,56,137/-
3	M/s Sundesha Textile Exim Co	27AMLPS9090F1ZF	2018-19 to 2024-25 (upto Dec-2024)	Rs. 14,79,663/-
4	M/s Jainam Import and Export Co	27AARFJ8638A1Z2	2021-22 to 2024-25 (upto Dec-2024)	Rs. 14,86,975/-

3. On verification of GSTR-1 & GSTR-2A/2B, it appears that all above taxpayers are involved in Circular trading of Goods. Detailed verification is pending.

This is an interim reply; detailed verification is pending and will be shared once completed.

Yours sincerely,

13/2/2025

(Dr. V. S. Teotia)

Deputy Commissioner
Division-X, CGST & C.Ex., Mumbai West.

Statement of Mr. MADANLAL SUNDESHA, CEO of M/s Jainam Import& Export(IEC-AARFJ8638A) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), JNCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 17.05.2024.

In response to Summons dated 17.04.2024, I present myself today on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. MADANLAL SUNDESHA, I stay at A-1, Chandrama Building Ground floor, Malad, Mumbai. I am 72 years old and I can read, write, and understand Hindi and English. I have studied till HSc from Delhi. I am requesting officer to type my statement on computer as per my say. My mobile No is 9819440779. I am staying at the above mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 829877747503.

On being asked regarding my company, I state that this company was established in having IEC- **AARFJ8638A**. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in last year 2022.

On being asked about my company's office, I state that the Company's principal place of business office is situated at Office no-212, Subhshri Arcade, Zakmalad(W), Mumbai-400064 as mentioned in IEC. I am submitting the copy of IEC as proof of my Company address.

Q.1 What is your role in the company M/s Jainam Import& Export(IEC-AARFJ8638A)?

Ans. I am the CEO & authorized representative of M/s Jainam Import& Export(IEC-AARFJ8638A) and submitting signed copy of authority letter dated 07.05.2024. Sir, in response to Summons dated 17.04.2024, I present myself before customs to release my bond and BG.

Q.2 Did you file 03 Shipping Bills no.- 7077165, 7077172 & 7077180 all dated 29.01.2024?

Ans. Sir, we filed these 03 shipping bills through our CHA M/s Pavithra Impex but later they informed us that Shipping bills were hold by SIIB(X) and the goods will be examined 100%.

Q.3 Do you know that your goods you have misdeclared the goods in terms of valuation. Do you agree with 100% examination done under Panchanama dated 03.02.2024? Were you present during examination?

Ans Sir, the goods were rightly declared in terms of quantity & description. I agree with examination done under Panchanama dated 03.02.2024. we sent our authorized representative Shri Prabhakar ji, G-card for examination.

Q.4 What was your intention behind this misdeclaration of in terms of value in said shipping bill which also verified in market report dated 24.02.2024?

Ans Sir, I again state that it was unintentional mistake by us. However, we agree with said market enquiry report and value suggested therein.

Q.5 Why there are another active GST registration on same mobile no-9324333777 at same principal place of address? Also your L1 supplier M/s Sundesha Textile Exim & M/s Gurudev Textiles Industries has same principal working address? Are they related or sister firms?

Ans. Sir, the supplier M/s Gurudev Textiles has nothing to do with current consignments, as the consignment was purchased from M/s Sundesha Textile Exim and M/s Subhshri Overseas. Most of our family members in same business so given same mobile number. Still, we agree with value suggested by the department to avoid further delay.

Q 6. It came to notice that you have suspicious supply chain & no proper vehicle movement during purchase of these goods? what is your say?

Ans. Sir, We are genuine exporter and submitting all signed Tax invoices and e-way bills and their corresponding entry in GSTR2B for genuine supply chain.

Q 7. Do any person from CHA M/s Pavithra Impex known to you?

Ans. Yes sir, I came to know through my friend about Mr Prabhakar ji, G-card employee of M/s Pavithra Impex whose employees also visited our premises for KYC.

Q 8. Are you actual owner of the goods to be exported vide said 03 shipping bills or just a frontman?

Ans. Yes sir, I am the CEO/authorized representative of M/s Jainam Import& Export(IEC-AARFJ8638A) and we are owner of these goods.

Q.9 What about your past consignments and their bank remittance?

Ans Sir, we have recently started business in later of year 2022 only and no BRC pending of any past consignments.

Q 10. What are your terms and condition for payment to buyer and from where you finance the money to buy goods?

Ans Sir, we generally purchases goods on credit and paid after receiving payment from overseas buyer 90 days timeline mostly.

Q 11 Have you ever been penalized by Customs, GST or any Govt agency till date?

Ans. No Sir. We are genuine exporter filing GSTR regularly.

Q.12 What else you want to say?

Madan
17/5/2024

Ans. Sir, during examination our goods found as declared in terms of quantity, and description. Now, I request to close our case and release bond and BG as we are ready to pay fine and penalty as decided by the department. Kindly take lenient view on this.

The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Madan 17/5/2024

(Mr. MADANLAL SUNDESHA)

CEO of M/s Jainam Import& Export

Typed by me,

Paramveer
(P.S Nain) 17/5/24

IO, SIIB(X), JNCH

before me

Kapil
(Kapil) 17/5/24

SIO/SIIB(X)

Statement of Mr. MADANLAL SUNDESHA, CEO of M/s Jainam Import & Export (IEC: AARFJ8638A) recorded under section 108 of the Custom Act, 1962 in the Office of SIIB(X), NCH, Nhava Sheva situated at C-604, Special Investigation and Intelligence Branch, Jawaharlal Nehru Custom House, Nhava Sheva, Distt:- Raigad, Maharashtra-400707 on 14.02.2025.

In response to Summons dated 17.02.2025, I present myself today on behalf of the Exporter to give statement u/s 108 of Custom Act, 1962. I have been explained the provisions of section 108 of Customs Act, 1962. I have also been explained that giving false evidence under these enquiries is an offence punishable u/s 193 of the Indian Penal Code 1860. I am also informed that this statement of mine can be used as evidence against me or any other person in any court of law, or for any adjudication proceedings. Having been understood the provisions of sections 108 of the Customs Act 1962, I am giving my true, correct and voluntary statement without any pressure or manipulation which goes below:

My full name is Mr. MADANLAL SUNDESHA, I stay at A-1, Chandrama Building Ground floor, Malad, Mumbai. I am 72 years old and I can read, write, and understand Hindi and English. I have studied till H.Sc. from Delhi. I am requesting officer to type my statement on computer as per my say. My mobile No is 9819440779. I am staying at the above mentioned address along with my family. For the proof of my identity, I am submitting self-attested copy of my Aadhar Card No 8298 7774 7503.

On being asked regarding my company, I state that this company was established in having IEC- AARFJ8638A. On being asked regarding nature of my work in company, I state that the company is small and new which have started in Trading of Ready made garments in year 2022.

On being asked about my company's office, I state that the Company's principal place of business office is situated at Office No-212, Subhshri Arcade, Zakmalad (W), Mumbai-400064 as mentioned in IEC. I am submitting the copy of IEC as proof of my Company address.

What is your role in the company M/s Jainam Import & Export (IEC: AARFJ8638A)?
I am the CEO and authorized representative of M/s Jainam Import & Export (IEC: AARFJ8638A). I am submitting a signed copy of the authority letter dated 12.02.2025. In response to the summons dated 17.02.2025, I have appeared before customs for the release of bond and bank guarantee.

Did you file the three Shipping Bills, No. 7077165, 7077172, and 7077180, all dated 01.02.2024?

Yes, these shipping bills were filed through our Customs House Agent (CHA), M/s Withra Impex. However, we were later informed that the shipping bills had been put on hold by SIIB(X) and that the goods would undergo a 100% examination.

Are you aware that the goods were misdeclared in terms of valuation? Do you acknowledge the 100% examination conducted under the Panchnama dated 03.02.2024? Were you present during the examination?
The goods were correctly declared in terms of quantity and description. I acknowledge examination conducted under the Panchnama dated 03.02.2024. Our authorized representative, Shri Prabhakar Ji, a G-card holder, was present during the examination.

What was your intention behind the misdeclaration in valuation as verified in the market report dated 24.02.2024?
The discrepancy in valuation was unintentional. However, I accept the findings of the market enquiry report dated 24.02.2024 and agree with the valuation suggested therein.

Madan
24/2/2025

Q Why is there another active GST registration on the same mobile number (9324333777) the same principal place of business? Additionally, why do your L1 suppliers, M/s Sundesha Textile Exim and M/s Gurudev Textile Industries, share the same principal working address? Are they related or sister concerns?

A M/s Gurudev Textiles is not associated with the current consignments, as the goods were procured from M/s Sundesha Textile Exim and M/s Subhshri Overseas. Multiple members of our family are engaged in the same business, which is why the same mobile number was provided. Nevertheless, we acknowledge the valuation as suggested by the department.

Q It has come to notice that your supply chain is suspicious, and there is no proper vehicle movement recorded during the purchase of these goods. What do you have to say?

A Sir, we are genuine exporters and are submitting all signed tax invoices and e-way bills and GSTR 2A of the said consignments to substantiate the legitimacy of our supply chain.

Q Do you personally know any employees of CHA M/s Pavithra Impex?

A Yes, sir. I came to know about Mr. Prabhakar Ji, a G-card holder of M/s Pavithra Impex, through a friend. Additionally, employees of the firm visited our premises for KYC verification.

Q Are you the actual owner of the goods being exported under the three shipping bills, or you acting as a frontman?

A Yes, sir. I am the CEO and authorized representative of M/s Jainam Import & Export (IEC: RFJ8638A), and we are the rightful owners of the goods.

Q What are the terms and conditions for payments to buyers, and how do you finance the purchase of goods?

A Sir, we generally purchase goods on credit and make payments to suppliers after receiving payments from overseas buyers, typically within a 90-day timeline.

Q How did you secure the export order for the goods covered under the aforementioned shipping bills?

A We received the order through a buying house/broker, based on which we proceeded with filing the shipping bills.

Q Do you have any other sales contracts or purchase orders with the overseas buyer?

A Yes, sir. We have a registered contract with the buying house. I will submit a copy within 3 working days.

Q It appears that the Bank Realisation Certificate (BRC) has not been realized for your past consignments and their bank remittances.

A Sir, apart from the subject shipping bills, partial BRC has been realized for past consignments as well. I will submit the details of the partial payment realization within 3-4 working days.

Q Your supply chain appears improper and potentially manipulated. Please justify.

A Sir, we have submitted all relevant documents, including tax invoices, e-way bills from suppliers, and their corresponding entries in GSTR-2A, to validate our supply chain.

Q Do you agree with the market enquiry conducted on 24.02.2024?

A Yes, sir. I agree with the findings of the market enquiry conducted on 24.02.2024.

Q As per the GST verification report, your firm was found operational at an additional place of business, and discrepancies were noticed in the ITC availed by your suppliers. Please explain.

A Sir, the principal business address mentioned in our GST registration was a rented property, whereas the additional business address is owned by me. I have now updated both addresses in my GST and IEC registrations. I have received a Show Cause Notice (SCN) from GST, Ghaziabad, and have already submitted my reply. Further, I have not claimed any refunds to date.

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24/2/2025

Have you ever been penalized by Customs, GST, or any other government agency?
No, sir. We are genuine exporters and have been filing GSTR regularly without any faults.

Is there anything else you wish to state?
Sir, during the examination, our goods were found to be as declared in terms of quantity and description. Considering this, I request the closure of the case and the release of our bond and bank guarantee. We are also prepared to pay any fine or penalty as decided by the department. I respectfully request that a lenient view be taken in this matter.

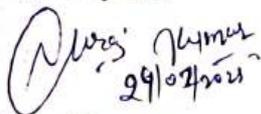
The above statement of mine running into 03 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

~~Sir during the examination our goods were found to be~~

The above statement of mine running into 3 Pages has been given as my true, correct and voluntary without any force, threat inducement or coercion. On my request, I have been understood by the officer before signing the said statement - has been Typed on the office computer of SIIB (X) JNCH Nhava Sheva. Dist Raigad Maharashtra - 400707. as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

Madan
(Mr. MADANLAL SUNDESHA)
24/2/2025
CEO of M/s Jainam Import & Export

Typed by me,


24/02/2025

Jeeraj Kumar Gupta
SIIB(X), JNCH

before me


24/02/25

(Jaganpreet)
SIO/SIIB(X), JNCH

Statement of Shri. Prabhakar Dhondiba Wayadande, authorised representative and G-Card holder of M/s. Pavithra Impex (11/2580), recorded under Section 108 of the Customs Act, 1962 in the office of Special Investigation and Intelligence Branch (Exports) situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707 on 17.02.2025.

In receipt of Spot Summons CBIC-DIN-20250278NT0000111211 dated 17.02.2025 issued by Shri. Jaganpreet, Appraiser of Customs, Special Investigation and Intelligence Branch (Exports) from SIIB (X) office situated at Room No. 604, C-Wing, 6th floor, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka - Uran, District - Raigad, Maharashtra - 400707, I present myself for giving statement under section 108 of the Customs Act, 1962 on 17.02.2025. I have been explained the provisions of section 108 of the Customs Act, 1962; that giving false evidence under the said section of the said act is an offence under Section 174, 175 & 228 of the Indian Penal Code, 1860 and punishable under Section 193 of the Indian Penal Code, 1860; that this statement of mine can be used as evidence either against me or any other person in any court of law, anywhere in India. Having been explained the said provisions of the 108 of the Customs Act, 1962 & Sections 174, 175 & 228 of the Indian Penal Code, 1860 to me and understood the same; I am giving my true, correct and voluntary statement as follows:

My name is Prabhakar Dhondiba Wayadande, aged 68 years. I am residing at 40, Birgaon Road, Opp. Panvelkar park rohidas nagar badlapur, East Badlapur, Kulgaon, Rabernath, Thane, Maharashtra - 421503. I have the personal Mobile No. 9309777624, Aadhaar Card bearing No. 4954 0693 8544, Form G issued by Mumbai Customs having Card No. 1645/2019 and I am submitting the copies of the same as proof of my identity. I have completed my B.Com from Mumbai. I can read, understand and write in Hindi, Marathi, and English. I am married and I am staying along with my wife, & kids at the address mentioned above. On my request, the undersigned SIIB (X) officer is typing my statement in the desktop computer/Cell-C as per my say.

Q. Do you know why you have been summoned? Are you the authorized person on behalf of CB M/s Pavithra Impex (11/2580)?

Ans. I have come in response to the spot summons dated 17.02.2025 in relation to the export through JNPT by M/s. Jainam Import and Export Co (IEC: AARFJ8638A). I am the authorized person, holding a G-Card on behalf of CB M/s Pavithra Impex (11/2580), to give a statement before Customs.

Q. What is your role in the CB firm M/s Pavithra Impex (11/2580)? Are you authorized to provide a statement on behalf of the firm?

Ans. I am a G-Card Holder at M/s Pavithra Impex (11/2580) and oversee all export-related operations. I am fully authorized to provide a statement on behalf of the firm.

Q. Who is responsible for handling documentation work at your CB firm?

Ans. I, along with my subordinate staff, manage the documentation process for our firm.

Q. Can you explain the procedure followed by your firm for filing a Shipping Bill?

Ans. We first advise our exporters to submit all necessary documents relevant to the exporting commodity via email. We also confirm whether they intend to claim export benefits. Based on the submitted documents, we prepare a checklist and share it with the

Prabhakar
17.02.2025

exporter for verification and approval. Upon receiving their confirmation, we proceed with filing the Shipping Bill on their behalf through ICEGATE.

Q. How long have you and your CB firm, M/s Pavithra Impex (11/2580), been engaged in the Customs Broker business?

Ans. I have been employed with M/s Pavithra Impex (11/2580) for the past Five years. The firm has been operating in the Customs Broker business for approximately Five years.

Q. Did you file Shipping Bills No. 7077165, 7077172 and 7077180 all dated 29.01.2024 on behalf of the exporter M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes, my subordinates, under my supervision, filed the aforementioned Shipping Bills on behalf of the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A).

Q. How did you receive the shipment details from M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. We received the shipment details through the official email of M/s Jainam Import and Export Co (IEC: AARFJ8638A). As they were a new client, we conducted a thorough verification of all relevant documents before filing the Shipping Bill for Customs clearance.

Q. Are you aware of the case booked against the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A), regarding Shipping Bills No. 7077165, 7077172 and 7077180 all dated 29.01.2024 for misdeclaration, particularly concerning valuation?

Ans. Yes, I am aware of the case registered against the exporter. I am also aware that the market enquiry revealed that the goods were overvalued.

Q. How did you establish contact with the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. We were introduced to the exporter through our forwarding associate.

Q. Have you conducted KYC verification for the exporter, M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes, we verify the KYC details of every customer. The exporter holds a valid IEC issued by DGFT. As per CBLR 2018, we verified their KYC documents through the DGFT online portal and retained their signed and certified copies for our records.

Q. On perusal of KYC documents provided by you, it has been observed that the Physical verification of premises has not been done by you CB firm. Have you verified the address of M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes Sir, we have verified the address at the time of KYC before filing Shipping Bills.

Q. Can you provide verifiable documentation, such as geotagged photographs, or inspection reports, to confirm the address of M/s Jainam Import and Export Co (IEC: AARFJ8638A) as part of the verification process?

Ans. No sir, there is not such proof readily available.

Q. What were the charges agreed upon for clearing the shipment?

Ans. We typically charge ₹4,000-5,000 per export shipment as agency fees.

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Q. Since when have you been handling the export clearance for M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. This was the 14th shipment of M/s Jainam Import and Export Co (IEC: AARFJ8638A) through our CB firm.

Q. It appears that the first Shipping Bill for the exporter was filed by your firm. Are you aware of the KYC procedure for first-time exporters? Did you conduct the first-time exporter KYC procedure for M/s Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. Yes, Sir. The KYC procedure for first-time exporters was duly completed at CEAC. We conducted and finalized the KYC procedure for M/s Jainam Import and Export Co (IEC: AARFJ8638A) in accordance with the prescribed guidelines.

Q. You mentioned that you have conducted the KYC procedure for the first-time exporter. Can you provide a copy or any documentary evidence of the first-time export KYC conducted by you on behalf of M/s. Jainam Import and Export Co (IEC: AARFJ8638A)?

Ans. No, Sir. All documents related to the KYC procedure are retained by CEAC during the process. Only a slip is issued by CEAC as acknowledgment, which is not readily available at the moment.

Q. During the course of the investigation, it has been observed that the goods have been overvalued. What do you have to say about this?

Ans. Sir, the valuation of the goods is determined based on the invoices submitted by the exporter. Furthermore, once the checklist is prepared, it is forwarded to the exporter for verification. Upon receiving confirmation from the exporter, the Shipping Bill is filed accordingly.

Q. In this case, did you not suspect that the proprietor/exporter might be a frontman and that someone else was the actual owner? How would they finance such activities?

Ans. No, Sir. As a Customs Broker, we always verify the exporter's credentials and conduct KYC verification as per CBLR 2018.

Q. Why should it not be considered that you were aware of the misdeclaration by the exporter regarding the non-existent supply chain?

Ans. Sir, we filed the Shipping Bill based on the documents provided by the exporter, including KYC documents, invoices, and the packing list. During the examination, the goods were found as declared in terms of quantity and marked description. We had no prior knowledge of any discrepancies in the supply chain or potential violations under the GST Act.

Q. Regulation 10 of the CBLR, 2018 mandates that a Customs Broker shall advise their client to comply with the provisions of the Act, allied Acts, and applicable rules and regulations. In case of non-compliance, the matter must be brought to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as applicable. Have you diligently adhered to this regulation concerning the shipment under Shipping Bills No. 7077165, 7077172, and 7077180, all dated 29.01.2024?

Ans. Yes, Sir. We conducted a verification of the documents provided by the exporter. The exporter informed us that the goods covered under the said shipping bills were procured locally for export. Accordingly, we proceeded with the filing of the Shipping Bills based on the KYC documents submitted by the exporter.

Handwritten signature and date:
17.02.2025

Q. As stated, your CB firm verified the exporter's documents before filing the shipping bills. Can you provide the tax invoice for the same?

Ans. No, Sir. The tax invoice is not readily available at present.

Q. Has your CB firm or the exporter ever been penalized by any government agency?

Ans. To my knowledge, neither our CB firm, M/s Pavithra Impex (11/2580), nor the exporter has been penalized by any government agency as of this date.

Q. Do you have anything further to add regarding this case?

Ans. Sir, we would like to reiterate that we are a legitimate and compliant Customs broker with a presence across India. We diligently follow all procedures for export shipments handled by us. We assure our full cooperation with the Customs authorities in the ongoing investigation.

The above statement of mine running into 04 pages has been given as my true, correct and voluntary without any force, threat, inducement or coercion. On my request, I have been understood by the officer before signing the said statement has been typed on the office computer of SIIB (X), JNCH, Nhava Sheva, Dist. Raigad, Maharashtra-400707 as per my say and as per my request. I certify, it has been recorded exactly as stated by me in response to questions raised to me during the proceedings. I therefore affix my dated signature on every page of the statement in token of having been recorded correctly as stated by me. I have nothing more to add. Statement of mine is correctly recorded as per my say.

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Prabhakar Dhondiba Wayadande
17.02.2025
(Prabhakar Dhondiba Wayadande)

Authorised representative, M/s Pavithra Impex (11/2580)

Typed by me

Neeraj Kumar Gupta
17/02/25

(Neeraj Kumar Gupta)

IO / SIIB(X)

JNCH, NHAVA SHEVA

Before me

Jaganpreet
17/02/25

(Jaganpreet)

SIO / SIIB(X)

JNCH, NHAVA SHEVA



सत्यमेव जयते
भारत सरकार



आधार

भारतीय विशिष्ट पहचान प्राधिकरण

भारत सरकार

Unique Identification Authority of India

Government of India

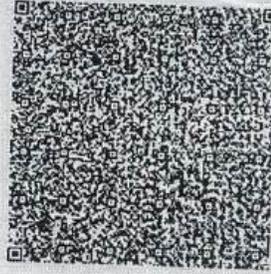
Enrollment No.: 0661/10214/00341

To
Prabhakar Dhondiba Wayadande
S/O: Dhondiba Wayadande
40 shirgaon road
opp panvelkar park rohidas nagar badlapur east
Badlapur
Kulgaon
Ambarnath Thane
Maharashtra 421503
9309777624

24/05/2013
161153528



ME611535285FH



आपका आधार क्रमांक / Your Aadhaar No. :

4954 0693 8544

मेरा आधार, मेरी पहचान



भारत सरकार

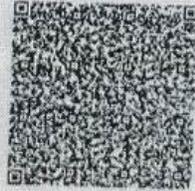
Government of India



Prabhakar Dhondiba Wayadande

DOB : 02/06/1957

Male



4954 0693 8544

मेरा आधार, मेरी पहचान

Handwritten signature
17.02.2025



FORM - G

CARD NO. 1645/2019

[see sub-regulation (5) of regulation 13]

Identity Card

Valid upto 07-02-2027

Shri/Ms. PRABHAKAR/DHONDIBA WAYADANDE having been registered in the books of this office as an authorised employee of Shri/Sarvaswari/Ms./ M/s PAVITHRA IMPEX having been authorized by him/them to transact business at the Mumbai Custom House on his/their behalf is hereby permitted to do so from 18-10-2019 until the cancellation/ expiry of the license issued to his principal, whichever is earlier.

He/She has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



Specimen signature of employee:

[Handwritten signature]

Permanent Account No. (PAN) of employee:

AAXPV9235C

Name of the Customs Broker:

PAVITHRA IMPEX

Customs Broker License No.:

AASFP5574G (11/2580)

Customs Station:

MUMBAI

Valid:

18-10-2019

[Handwritten signature]

Signature of the Deputy/Assistant Commissioner of Customs

1. यह कार्ड अंतरणीय नहीं है और इस मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांग जान पर प्रस्तुत किया जाना चाहिए।
2. यह कार्ड सीमाशुल्क अधिनियम 2018 के विनियमन 13(5) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुख पर अंकित है।
3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।
4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।
5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।
6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।
7. इस कार्ड के ह्रास जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई (फोन: 022-22757575 (24 घंटे)) या निकटतम पुलिस स्टेशन में तुरंत दें।

1. This card is non-transferrable and should be produced on demand by any employee of Mumbai Customs.
2. This card has been issued under Regulation 13(5) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card.
3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.
4. This card should not be used for any other purpose.
5. This card should be worn and displayed at all times inside Customs Area.
6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.
7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai Phone - 022-22757575 (24 hrs.) or to the nearest Police Station.

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17-01-2025